MANDATED COST MANUAL FOR SCHOOL DISTRICTS

STATE OF CALIFORNIA

STEVE WESTLY
STATE CONTROLLER

FOREWORD

The claiming instructions contained in this manual are issued for the sole purpose of assisting claimants with the preparation of claims for submission to the State Controller's Office. These instructions have been prepared based upon interpretation of the State of California statutes, regulations, and parameters and guidelines adopted by the Commission on State Mandates. Therefore, unless otherwise specified, these instructions should not be construed in any manner to be statutes, regulations, or standards.

If you have any questions concerning the enclosed material, write to the address below or call the Local Reimbursements Section at (916) 324-5729, or email to lrsdar@sco.ca.gov.

State Controller's Office
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Prepared by the State Controller's Office
Updated September 30, 2003

TABLE OF CONTENTS

SECTION 1 Appropriation Information **Page**

1. Reimbursable State Mandated Cost Programs 1
2. Appropriations for the 2003-04 Fiscal Year 3

SECTION 2 Filing a Claim

1. Introduction 1
2. Types of Claims 1
3. Minimum Claim Amount 3
4. Filing Deadline for Claims 3
5. Payment of Claims 4
6. State Mandates Apportionment System (SMAS) 4
7. Direct Costs 6
8. Indirect Costs 10
9. Offsets Against State Mandated Claims 10
10. Notice of Claim Adjustments 12
11. Audit of Costs 12
12. Source Documents 13
13. Claim Forms and Instructions 13
14. Retention of Claiming Instructions 14

SECTION 3 State Mandated Cost Programs

Program Name	Chapter/Statute	Program Number
Absentee Ballots	Ch. 77/78	170
AIDS Prevention Instruction	Ch. 818/91	123
American Government Course Document Requirements	Ch. 778/96	179
Annual Parent Notification III	Ch. 448/75	221
Caregiver Affidavits	Ch. 98/94	172
Charter Schools	Ch. 781/92	140
COE Fiscal Accountability Reporting	Ch. 917/87	209
Collective Bargaining	Ch. 961/75	11
Comprehensive School Safety Plans	Ch. 736/97	223
County Treasury Oversight Committee	Ch. 784/95	206
Criminal Background Checks	Ch. 588/97	183

TABLE OF CONTENTS

(continued)

SECTION 3 State Mandated Cost Programs (continued)

Program Name	Chapter/Statute	Program Number
Emergency Procedures: Earthquakes and Disasters [1]	Ch. 1659/84	75
Emergency Procedures, Earthquake Procedures, and Disasters and Comprehensive School Safety Plans [2]	Ch. 1659/84	225
Employee Benefits Disclosure	Ch. 650/94	210
Expulsion of Pupils Transcript Cost for Appeals	Ch. 1253/75	91
Financial and Compliance Audits	Ch. 36/77	192
Graduation Requirements	Ch. 498/83	26
Habitual Truant	Ch. 1184/75	166
Health Benefits for Survivors of Peace Officers and Firefighters	Ch. 1120/96	198
Immunization Records	Ch. 1176/77	32
Interdistrict Attendance Permits	Ch. 172/86	148
Interdistrict Transfer Request: Parent's Employment	Ch. 172/86	149
Intradistrict Attendance	Ch. 161/93	153
Investment Reports	Ch. 783/95	169
Juvenile Court Notices II	Ch. 1423/84	155
Law Enforcement Agency Notification	Ch. 1117/89	157
Law Enforcement Sexual Harassment Training	Ch. 126/93	194
Mandate Reimbursement Process	Ch. 486/75	42
Notification of Truancy	Ch. 498/83	48
Notification to Teachers: Pupils Subject to Suspension or Expulsion	Ch. 1306/89	150
Open Meetings Act /Brown Act Reform	Ch. 641/86	218
Parent Classroom Visits	Ch. 1284/88	154
Peace Officers Procedural Bill of Rights	Ch. 465/76	186
Photographic Record of Evidence	Ch. 875/85	214
Physical Education Reports	Ch. 640/97	195
Physical Performance Tests	Ch. 975/95	173
Pupil Classroom Suspension: Counseling	Ch. 965/77	151
Pupil Exclusions	Ch. 668/78	165
Pupil Health Screenings	Ch. 1208/76	139
Pupil Residency Verification and Appeals	Ch. 309/95	182

[1] Claiming instructions for this program are available for fiscal year 2002-03. Future claims will be filed under program number 225.
[2] Claiming instructions for this program will be issued October 6, 2003.

TABLE OF CONTENTS

(continued)

SECTION 3 State Mandated Cost Programs (continued)

Program Name	Chapter/Statute	Program Number
Pupil Suspensions, Expulsions, and Expulsion Appeals	Ch. 1253/75	176
Removal of Chemicals	Ch. 1107/84	57
School Accountability Report Cards	Ch. 1463/89	171
School Bus Safety II (Suspended)	Ch. 624/92	184
School Crimes Reporting II (Suspended)	Ch. 1607/84	190
School District Fiscal Accountability Reporting	Ch. 100/81	211
Scoliosis Screening	Ch. 1347/80	58
Standardized Testing and Reporting	Ch. 828/97	208
Threats Against Peace Officers	Ch. 1249/92	162

SECTION 4 Appendix

A. State of California Travel Expense Guidelines 1-3

B. Government Code Sections 17500 - 17616 1-17

REIMBURSABLE STATE MANDATED COST PROGRAMS

Claims for the following State mandated cost programs may be filed with the SCO. For your convenience, the programs are listed in alphabetical order by program name. An "X" indicates the fiscal year for which a claim may be filed.

2002-03 Reimbursement Claims	2003-04 Estimated Claims	School Districts and County Offices of Education		
x	x	Chapter	77/78	Absentee Ballots
x	x	Chapter	818/91	AIDS Prevention Instruction
x	x	Chapter	778/96	American Government Course Document Requirements
x	x	Chapter	448/75	Annual Parent Notification III
x	x	Chapter	98/94	Caregiver Affidavits
x	x	Chapter	781/92	Charter Schools
x	x	Chapter	917/87	COE Fiscal Accountability Reporting
x	x	Chapter	961/75	Collective Bargaining
x	x	Chapter	736/97	Comprehensive School Safety Plans
x	x	Chapter	784/95	County Treasury Oversight Committee
x	x	Chapter	588/97	Criminal Background Checks
x	x	Chapter	1659/84	Emergency Procedures: Earthquakes and Disasters
x	x	Chapter	1659/84	Emergency Procedures, Earthquake Procedures, and Disasters and Comprehensive School Safety Plans
x	x	Chapter	650/94	Employee Benefits Disclosure
x	x	Chapter	1253/75	Expulsion of Pupils: Transcript Cost for Appeals
x	x	Chapter	36/77	Financial and Compliance Audits
x	x	Chapter	498/83	Graduation Requirements
x	x	Chapter	1184/75	Habitual Truant
x	x	Chapter	1120/96	Health Benefits for Survivors of Peace Officers & Firefighters
x	x	Chapter	1176/77	Immunization Records
x	x	Chapter	172/86	Interdistrict Attendance Permits
x	[1]	Chapter	172/86	Interdistrict Transfer Requests: Parents Employment
x	x	Chapter	161/93	Intradistrict Attendance
x	x	Chapter	783/95	Investment Reports
x	x	Chapter	1423/84	Juvenile Court Notices II
x	x	Chapter	1117/89	Law Enforcement Agency Notification
x	x	Chapter	284/98	Law Enforcement College Jurisdiction Agreements
x	x	Chapter	126/93	Law Enforcement Sexual Harassment Training
x	x	Chapter	486/75	Mandate Reimbursement Process
x	x	Chapter	498/83	Notification of Truancy
x	x	Chapter	1306/89	Notification to Teachers: Pupils Subject to Suspension or Expulsion
x	x	Chapter	641/86	Open Meetings Act/Brown Act Reform
x	x	Chapter	1284/88	Parent Classroom Visits
x	x	Chapter	465/76	Peace Officers Procedural Bill of Rights
x	x	Chapter	875/85	Photographic Record of Evidence
x	x	Chapter	64097	Physical Education Reports
x	x	Chapter	975/95	Physical Performance Tests
x	x	Chapter	965/77	Pupil Classroom Suspension: Counseling
x	x	Chapter	668/78	Pupil Exclusions
x	x	Chapter	1208/76	Pupil Health Screenings

[1] This Program was repealed July 1, 2003, therefore, costs may only be claimed through June 30, 2003.

REIMBURSABLE STATE MANDATED COST PROGRAMS (continued)

2002-03 Reimbursement Claims	2003-04 Estimated Claims	School Districts and County Offices of Education	
x	x	Chapter 309/95	Pupil Residency Verification and Appeals
x	x	Chapter 1253/75	Pupil Suspensions, Expulsions, and Expulsion Appeals
x	x	Chapter 1107/84	Removal of Chemicals
x	x	Chapter 1463/89	School Accountability Report Cards
[2]	[2]	Chapter 624/92	School Bus Safety II
[2]	[2]	Chapter 1607/84	School Crimes Reporting II
x	x	Chapter 100/81	School District Fiscal Accountability Reporting
x	x	Chapter 1347/80	Scoliosis Screening
x	x	Chapter 828/97	Standardized Testing and Reporting
x	x	Chapter 1249/92	Threats Against Peace Officers

[2] Suspended for fiscal year 2002-03 and 2003-04

APPROPRIATIONS FOR THE 2003-04 FISCAL YEAR

Source of State Mandated Cost Appropriations
Chapter 379/02, Item 6110-295-0001

Schedule			Program	Amount Appropriated
(1)	Chapter	448/75	Annual Parent Notification III	$1,000
(2)	Chapter	98/94	Caregiver Affidavits	1,000
(3)	Chapter	134/87	Pupil Suspension: District Employee Reports	1,000[1]
(4)	Chapter	161/93	Intradistrict Attendance	1,000
(5)	Chapter	172/86	Interdistrict Attendance	1,000
(6)	Chapter	172/86	Interdistrict Attendance: Parent's Employment	1,000
(7)	Chapter	486/75	Mandate Reimbursement Process	1,000
(8)	Chapter	498/83	Graduation Requirements	1,000
(9)	Chapter	498/83	Notification of Truancy	1,000
(10)	Chapter	498/83	Pupil Expulsion/Expulsion Appeals	1,000[1]
(11)	Chapter	641/86	Open Meetings Act/Brown Act Reform	1,000
(12)	Chapter	668/78	Pupil Exclusions	1,000
(13)	Chapter	781/92	Charter Schools	1,000
(14)	Chapter	783/95	Investment Reports	1,000
(15)	Chapter	799/80	PERS Increased Death Benefits	1,000[2]
(16)	Chapter	818/91	AIDS Prevention Instruction	1,000
(17)	Chapter	961/75	Collective Bargaining	1,000[1]
(18)	Chapter	965/77	Pupil Classroom Suspension	1,000
(19)	Chapter	1208/76	Pupil Health Screenings	1,000
(20)	Chapter	975/95	Physical Performance Tests	1,000
(21)	Chapter	1423/84	Juvenile Court Notices II	1,000
(22)	Chapter	1107/84	Removal of Chemicals	1,000
(23)	Chapter	1117/89	Law Enforcement Agency Notification	1,000
(24)	Chapter	1176/77	Immunization Records	1,000
(25)	Chapter	1184/75	Habitual Truant	1,000
(26)	Chapter	1213/91	Collective Bargaining Agreement Disclosures	1,000[1]
(27)	Chapter	1253/75	Expulsion Transcripts	1,000
(28)	Chapter	1284/88	Parent Classroom Visits	1,000
(29)	Chapter	1306/89	Notification to Teachers of Pupil Expulsion	1,000
(30)	Chapter	1347/80	Scoliosis Screening	1,000
(31)	Chapter	1398/74	PERS-Unused Sick Leave Credits	1,000[2]
(32)	Chapter	1463/89	School Accountability Report Cards	1,000
(33)	Chapter	1659/84	Emergency Procedures: Earthquake & Disasters	1,000
(34)	Chapter	778/96	American Government Course Document Requirements	1,000
(35)	Chapter	309/95	Pupil Residency Verification Appeals	1,000
(36)	Chapter	588/97	Criminal Background Checks	1,000
(37)	Chapter	759/97	School Crimes Reporting II	0
(38)	Chapter	624/92	School Bus Safety II	1,000
TOTAL - Funding for the 2003-04 Fiscal Year				**$36,000**

[1] The programs in Schedules (3) and (10) were consolidated into Pupil Suspensions, Expulsions, and Expulsion Appeals and the programs in schedules (17) and (26) were consolidated into Collective Bargaining.
[2] Funds appropriated in Schedules (15) and (31) are for transfer to the Pupil Employees' Retirement System for reimbursement of costs incurred pursuant to Chapter 799/80 and 1398/74.

Community College Mandated Cost Programs

Chapter 379/02, Item 6110-295-0001

The Controller shall not make any payment from this item to reimburse community college districts for claimed costs of state-mandated education programs. Reimbursements to community college districts for education mandates shall be paid from the appropriate item within the community colleges budget.

Program Name	Chapter/Statute	Program Number
Absentee Ballots	Ch. 77/78	231
Collective Bargaining	Ch. 961/75	232
Health Benefits for Survivors of Peace Officers and Firefighters	Ch. 1120/96	233
Health Fee Elimination	Ch. 1/84	234
Investment Reports	Ch. 783/95	235
Law Enforcement College Jurisdiction Agreements	Ch. 284/98	212
Law Enforcement Sexual Harassment Training	Ch. 126/93	236
Mandate Reimbursement Process	Ch. 486/75	237
Open Meetings Act /Brown Act Reform	Ch. 641/86	238
Peace Officers Procedural Bill of Rights	Ch. 465/76	239
Photographic Record of Evidence	Ch. 875/85	240
Sex Offenders: Disclosure by Law Enforcement Officers	Ch. 908/96	241
Threats Against Peace Officers	Ch. 1249/92	242

FILING A CLAIM

1. Introduction

The law in the State of California, (Government Code Sections 17500 through 17616), provides for the reimbursement of costs incurred by school districts for costs mandated by the State. Costs mandated by the State means any increased costs which a school district is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

Estimated claims that show costs to be incurred in the current fiscal year and reimbursement claims that detail the costs actually incurred for the prior fiscal year may be filed with the State Controller's Office (SCO). Claims for on-going programs are filed annually by January 15. Claims for new programs are filed within 120 days from the date claiming instructions are issued for the program. A 10 percent penalty, (up to $1,000 for continuing claims, no limit for initial claims), is assessed for late claims. The SCO may audit the records of any school district to verify the actual amount of mandated costs and may reduce any claim that is excessive or unreasonable.

When a program has been reimbursed for three or more years, the COSM may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the Implicit Price Deflator (IPD). Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the IPD and, under certain circumstances, by any changes in workload. Claimants with an established entitlement do not file further claims for the program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds are made available.

The instructions contained in this manual are intended to provide general guidance for filing a mandated cost claim. Since each mandate is administered separately, it is important to refer to the specific program for information relating to established policies on eligible reimbursable costs.

2. Types of Claims

There are three types of claims: Reimbursement, Estimated, and Entitlement. A claimant may file a reimbursement claim for actual mandated costs incurred in the prior fiscal year or may file an estimated claim for mandated costs to be incurred during the current fiscal year. An entitlement claim may be filed for the purpose of establishing a base year entitlement amount for mandated programs included in SMAS. A claimant who has established a base year entitlement for a program would receive an automatic annual payment which is reflective of the current costs for the program.

All claims received by the SCO will be reviewed to verify actual costs. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable. The claim must be filed with sufficient documentation to support the costs claimed. The types of documentation required to substantiate a claim are identified in the instructions for the program. The certification of claim, form FAM-27, must be signed and dated by the entity's authorized officer in order for the SCO to make payment on the claim.

A. Reimbursement Claim

A reimbursement claim is defined in GC Section 17522 as any claim filed with the SCO by a local agency for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. The claim must include supporting documentation to substantiate the costs claimed.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal years of a program that was previously unfunded. Claims are due 120 days from the date of issuance of the claiming instructions for the program by the SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement.

Annual reimbursement claims must be filed by January 15 following the fiscal year in which costs were incurred for the program. A reimbursement claim must detail the costs actually incurred in the prior fiscal year.

An actual claim for the 2002-03 fiscal year may be filed by January 15, 2004, without a late penalty. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. However, initial reimbursement claims will be reduced by a late penalty of 10% with no limitation. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.

B. Estimated Claim

An estimated claim is defined in GC Section 17522 as any claim filed with the SCO, during the fiscal year in which the mandated costs are to be incurred by the local agency, against an appropriation made to the SCO for the purpose of paying those costs.

An estimated claim may be filed in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times for estimated costs to be incurred during the current fiscal year. Annual estimated claims are due January 15 of the fiscal year in which the costs are to be incurred. Initial estimated claims are due on the date specified in the claiming instructions. Timely filed estimated claims are paid before those filed after the deadline.

After receiving payment for an estimated claim, the claimant must file a reimbursement claim by January 15 following the fiscal year in which costs were incurred. If the claimant fails to file a reimbursement claim, monies received for the estimated claims must be returned to the State.

C. Entitlement Claim

An entitlement claim is defined in GC Section 17522 as any claim filed by a local agency with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandated program that has been included in SMAS. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims. However, entitlement claims and supporting documents should be filed by January 15 to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs. School mandates included in SMAS are listed in Section 2, number 6.

Once a mandate has been included in SMAS and the claimant has established a base year entitlement, the claimant will receive automatic payments from the SCO for the mandate. The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the implicit price deflator of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by the COSM for inclusion in SMAS on or after January 1, 1988, the payment for each year succeeding the three year base period is adjusted according to any changes by both the deflator and average daily attendance. Annual apportionments for programs included in the system are paid on or before November 30 of each year.

A base year entitlement is determined by computing an average of the claimant's costs for any three consecutive years after the program has been approved for the SMAS process. The amount is first adjusted according to any changes in the deflator. The deflator is applied separately to each year's costs for the three years, which comprise the base year. The SCO will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, form FAM-43, to establish a base year entitlement. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

3. Minimum Claim Amount

For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given year do not exceed $1,000, no reimbursement shall be allowed except as otherwise allowed by GC Section 17564. The county shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each special district. Combined claims may be filed only when the county is the fiscal agent for the special districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a special district, provides to the county and to the Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

GC Section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars ($1,000), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds $1,000, even if the individual school district's claim does not each exceed $1,000. The county superintendent of schools shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to the SCO at least 180 days prior to the deadline for filing the claim.

4. Filing Deadline for Claims

Initial reimbursement claims (first-time claims) for reimbursement of costs of a previously unfunded mandated program must be filed within 120 days from the date of issuance of the program's claiming instructions by the SCO. If the initial reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% penalty. A claim filed more than one year after the deadline cannot be accepted for reimbursement.

Annual reimbursement claims for costs incurred during the previous fiscal year and estimated claims for costs to be incurred during the current fiscal year must be filed with the SCO and postmarked on or before January 15. If the annual or estimated reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% late penalty, not to exceed $1,000. Claims must include supporting data to show how the amount claimed was derived. Without this information, the claim cannot be accepted.

Entitlement claims do not have a filing deadline. However, entitlement claims and supporting documents should be filed by January 15 to permit an orderly processing of claims. Entitlement claims are used to establish a base year entitlement amount for calculating automatic annual payments. Entitlement does not result in the claimant being reimbursed for costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

5. Payment of Claims

In order for the SCO to authorize payment of a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed, and dated by the entity's authorized officer.

Reimbursement and estimated claims are paid within 60 days of the filing deadline for the claim. A claimant is entitled to receive accrued interest at the pooled money investment account rate if the payment was made more than 60 days after the claim filing deadline or the actual date of claim receipt, whichever is later. For an initial claim, interest begins to accrue when the payment is made more than 365 days after the adoption of the program's statewide cost estimate. The SCO may withhold up to 20 percent of the amount of an initial claim until the claim is audited to verify the actual amount of the mandated costs. The 20 percent withheld is not subject to accrued interest.

In the event the amount appropriated by the Legislature is insufficient to pay the approved amount in full for a program, claimants will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration.

The SCO reports the amounts of insufficient appropriations to the State Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature which considers appropriations in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, this information is transmitted to the COSM which will include these amounts in its report to assure that an appropriation sufficient to pay the claims is included in the next local government claims bill or other appropriation bills. When the supplementary funds are made available, the balance of the claims will be paid.

Unless specified in the statutes, regulations, or parameters and guidelines, the determination of allowable and unallowable costs for mandates is based on the Parameters and Guidelines adopted by the COSM. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the COSM. The SCO determines allowable reimbursable costs, subject to amendment by the COSM, for mandates funded by special legislation. Unless specified, allowable costs are those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

1. The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
2. The cost is allocable to a particular cost objective identified in the Parameters and Guidelines.
3. The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The SCO has identified certain costs that, for the purpose of claiming mandated costs, are unallowable and should not be claimed on the claim forms unless specified as reimbursable under the program. These expenses include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops general education, and travel costs.

6. State Mandates Apportionment System (SMAS)

Chapter 1534, Statutes of 1985, established SMAS, a method of paying certain mandated programs as apportionments. This method is utilized whenever a program has been approved for inclusion in SMAS by the COSM.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each school district that has submitted reimbursement claims, (or entitlement claims), for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims, (or entitlement claims), for 1982-83, 1983-84, and 1984-85 years or any three consecutive fiscal years thereafter. The amounts are first adjusted by any change in IPD, which is applied separately to each year's costs for the three years

that comprise the base period. The base period means the three fiscal years immediately succeeding the COSM's approval.

Each school district with an established base year entitlement for the program will receive automatic annual payments from the SCO reflective of the program's current year costs. The amount of apportionment is adjusted annually for any change in the IPD. If the mandated program was included in SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and workload.

In the event a school district has incurred costs for three consecutive fiscal years but did not file a reimbursement claim in one or more of those fiscal years, the school district may file an entitlement claim for each of those missed years to establish a base year entitlement. An "entitlement claim" means any claim filed by a county with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any nonrecurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30. The amount to be apportioned is the base year entitlement adjusted by annual changes in the IPD for the cost of goods and services to governmental agencies as determined by the State Department of Finance.

In the event the county determines that the amount of apportionment does not accurately reflect costs incurred to comply with a mandate, the process of adjusting an established base year entitlement upon which the apportionment is based, is set forth in GC Section 17615.8 and requires the approval of the COSM.

School Mandates Included In SMAS

Program Name	Chapter/Statute	Program Number
Immunization Records	Ch. 1176/77	32

Pupil Expulsion Transcripts, program #91, Chapter 1253/75 was removed from SMAS for the 2002-03 fiscal year. This program was consolidated with other mandate programs that are included in Pupil Suspension, Expulsions, and Expulsion Appeals, program #176.

7. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Each claimed reimbursable cost must be supported by documentation as described in Section 12. Costs that are typically classified as direct costs are:

(1) Employee Wages, Salaries, and Fringe Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay. The claimant may, in-lieu of reporting actual compensation and fringe benefits, use a productive hourly rate:

(a) Productive Hourly Rate Options

A local agency may use one of the following methods to compute productive hourly rates:

- Actual annual productive hours for each employee
- The weighted-average annual productive hours for each job title, or
- 1,800* annual productive hours for all employees

If actual annual productive hours or weighted-average annual productive hours for each job title is chosen, the claim must include a computation of how these hours were computed.

* 1,800 annual productive hours excludes the following employee time:
- Paid holidays
- Vacation earned
- Sick leave taken
- Informal time off
- Jury duty
- Military leave taken.

(b) Compute a Productive Hourly Rate

1. Compute a productive hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a productive hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual productive hours.

Table 1 Productive Hourly Rate, Annual Salary + Benefits Method

Formula:	Description:
[(EAS + Benefits) ÷ APH] = PHR	EAS = Employee's Annual Salary
	APH = Annual Productive Hours
[($26,000 + $8,099)] ÷ 1,800 hrs = 18.94	PHR = Productive Hourly Rate

- As illustrated in Table 1, if you assume an employee's compensation was $26,000 and $8,099 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the productive hourly rate would be $18.94. To convert a biweekly salary to EAS, multiply the biweekly salary by 26. To convert a monthly salary to EAS, multiply the monthly salary by 12. Use the same methodology to convert other salary periods.

2. A claimant may also compute the productive hourly rate by using the "Percent of Salary Method."

Table 2 Productive Hourly Rate, Percent of Salary Method

Example:

Step 1: *Fringe Benefits as a Percent of Salary*		**Step 2:** *Productive Hourly Rate*
Retirement	15.00 %	**Formula:**
Social Security & Medicare	7.65	[(EAS x (1 + FBR)) ÷ APH] = PHR
Health & Dental Insurance	5.25	
Workers Compensation	3.25	[($26,000 x (1.3115)) ÷ 1,800] = $18.94
Total	**31.15 %**	

Description:

EAS = Employee's Annual Salary	APH = Annual Productive Hours
FBR = Fringe Benefit Rate	PHR = Productive Hourly Rate

- As illustrated in Table 3, both methods produce the same productive hourly rate.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include employer's contributions for social security, pension plans, insurance, workmen's compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered.
- The compensation paid and benefits received are appropriately authorized by the governing board.
- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.
- The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level job position performs an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at the higher level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lower-level position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The numbers of hours in excess of normal expected hours are not reimbursable.

(c) Calculating an Average Productive Hourly Rate

In those instances where the claiming instructions allow a unit as a basis of claiming costs, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

Table 3 Calculating an Average Productive Hourly Rate

	Time Spent	Productive Hourly Rate	Total Cost by Employee
Employee A	1.25 hrs	$6.00	$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		$45.88
Average Productive Hourly Rate is $45.88/5.50 hrs. = $8.34			

(d) Employer's Fringe Benefits Contribution

A local agency has the option of claiming actual employer's fringe benefit contributions or may compute an average fringe benefit cost for the employee's job classification and claim it as a percentage of direct labor. The same time base should be used for both salary and fringe benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each fringe benefit is computed, total them.

For example:

Employer's Contribution	% of Salary
Retirement	15.00%
Social Security	7.65%
Health and Dental Insurance	5.25%
Worker's Compensation	0.75%
Total	28.65%

(e) Materials and Supplies

Only actual expenses can be claimed for materials and supplies, which were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the materials and supplies that were used to perform the mandated activity, the number of units consumed, the cost per unit, and the total dollar amount claimed. Materials and supplies purchased to perform a particular mandated activity are expected to be reasonable in quality, quantity and cost. Purchases in excess of reasonable quality, quantity and cost are not reimbursable. Materials and supplies withdrawn from inventory and charged to the mandated activity must be based on a recognized method of pricing, consistently applied. Purchases shall be claimed at the actual price after deducting discounts, rebates and allowances received by local agencies.

(f) Calculating a Unit Cost for Materials and Supplies

In those instances where the claiming instructions suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of materials and supplies as shown in Table 1 or Table 2:

Table 1 Calculating A Unit Cost for Materials and Supplies

Supplies	Cost Per Unit	Amount of Supplies Used Per Activity	Unit Cost of Supplies Per Activity
Paper	0.02	4	$0.08
Files	0.10	1	0.10
Envelopes	0.03	2	0.06
Photocopies	0.10	4	0.40
			$0.64

Table 2 Calculating a Unit Cost for Materials and Supplies

Supplies	Supplies Used	Unit Cost of Supplies Per Activity
Paper ($10.00 for 500 sheet ream)	250 Sheets	$5.00
Files ($2.50 for box of 25)	10 Folders	1.00
Envelopes ($3.00 for box of 100)	50 Envelopes	1.50
Photocopies ($0.05 per copy)	40 Copies	2.00
		$9.50

If the number of reimbursable instances, is 25, then the unit cost of supplies is $0.38 per reimbursable instance ($9.50 / 25).

(g) Contract Services

The cost of contract services is allowable if the local agency lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to perform the mandated activity. The claimant must give the name of the contractor; explain the reason for having to hire a contractor; describe the mandated activities performed; give the dates when the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate shall not exceed the rate specified in the claiming instructions for the mandated program. The contractor's invoice, or statement, which includes an itemized list of costs for activities performed, must accompany the claim.

(h) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the claiming instructions for the particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance

charge. The claimant must explain the purpose and use for the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the prorata portion of the rental costs can be claimed.

(i) Capital Outlay

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the claiming instructions specify them as allowable. If they are allowable, the claiming instructions for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the prorata portion of the purchase price used to implement the reimbursable activities can be claimed.

(j) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the claiming instructions may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of the persons incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto mileage traveled, and the cost of tolls and parking with receipts required for charges over $10.00.

(k) Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

8. Indirect Costs

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. As noted previously, in order for a cost to be allowable, it must be allocable to a particular cost objective. With respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives on bases, which produce an equitable result in relation to the benefits derived by the mandate.

School districts and county superintendents of schools may use the Annual Program Cost Data Report, Department of Education Form Nos. J-380 or J-580, respectively, applicable to the fiscal year of the claim.

The amount of indirect costs the claimant is eligible to claim is computed by multiplying the rate by direct costs. When applying the rate, multiply the rate by direct costs not included in total support services EDP No. 422 of the J-380 or J-580. If there are any exceptions to this general rule for applying the indirect cost rate, they will be found in the individual mandate instructions.

9. Offset Against State Mandated Claims

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. When all or part of the costs of a mandated

program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from school district funds is eligible for reimbursement under the provisions of GC Section 17561.

Example 1:

As illustrated in Table 5, this example shows how the "Offset against State Mandated Claims" is determined for school districts receiving block grant revenues not based on a formula allocation. Program costs for each of the situations equals $100,000.

Table 5 Offset Against State Mandates, Example 1

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	$100,000	$95,000	$2,500	$-0-	$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	100,000 *	49,000	2,500	250	2,250

* School district share is $50,000 of the program cost.

Numbers (1) through (4), in Table 5, show intended funding at 100% from local assistance revenue sources. Numbers (5) and (6) show cost sharing on a 50/50 basis with the district. In numbers (1) through (6), included in the program costs of $100,000 are state mandated costs of $2,500. The offset against state mandated claims is the amount of actual local assistance revenues which exceeds the difference between program costs and state mandated costs. This offset cannot exceed the amount of state mandated costs.

In (1), local assistance revenues were less than expected. Local assistance funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and $2,500 is claimable as mandated costs.

In (4), local assistance revenues were fully realized to cover the entire cost of the program, including the state mandate activity; therefore, the offset against state mandated claims is $2,500, and claimable costs are $0..

In (5), the district is sharing 50% of the project cost. Since local assistance revenues of $50,000 were fully realized, the offset against state mandated claims is $1,250.

In (6), local assistance revenues were less than the amount expended and the offset against state mandated claims is $250. Therefore, the claimable mandated costs are $2,250.

Example 2:

As illustrated in Table 6, this example shows how the offset against state mandated claims is determined for school districts receiving special project funds based on approved actual costs. Local assistance revenues for special projects must be applied proportionately to approved

costs.

Table 6 Offset Against State Mandates, Example 2

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	$100,000	$100,000	$2,500	$2,500	$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	100,000 **	45,000	1,500	1,125	375

** School district share is $25,000 of the program cost.

In (2), the entire program cost was approved. Since the local assistance revenue source covers 75% of the program cost, it also proportionately covered 75% of the $2,500 state mandated costs, or $1,875.

If in (3) local assistance revenues are less than the amount expected because only $60,000 of the $100,000 program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to $1,500. The offset against state mandated claims is $1,125. Therefore, the claimable mandated costs are $375.

Federal and State Funding Sources

The listing in Appendix C is not inclusive of all funding sources that should be offset against mandated claims but contains some of the more common ones. State school fund apportionments and federal aid for education, which are based on average daily attendance and are part of the general system of financing public schools as well as block grants which do not provide for specific reimbursement of costs (i.e., allocation formulas not tied to expenditures), should not be included as reimbursements from local assistance revenue sources.

Governing Authority

The costs of salaries and expenses of the governing authority, such as the school superintendent and governing board, are not reimbursable. These are costs of general government as described in the Office of Management and Budget Circular A-87, “Cost Principles for State, Local and Indian Tribal Governments ".

10. Notice of Claim Adjustment

All claims submitted to the SCO are reviewed to determine if the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, the claimant will receive a "Notice of Claim Adjustments" detailing adjustments made by the SCO.

11. Audit of Costs

All claims submitted to the State Controller’s Office (SCO) are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO’s claiming instructions and the Parameters and Guidelines (P’s & G’s) adopted by the Commission on State Mandates (COSM). If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and

the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to Government Code (GC) Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter 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. All documents used to support the reimbursable activities, 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.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for three years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

12. Source Documents

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 under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge.” 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.

13. Claim Forms and Instructions

A claimant may submit a computer generated report in substitution for Form-1 and Form-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file an estimated or reimbursement claim. The SCO will revise the manual and claim forms as necessary.

A. Form-2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. In some mandates, specific reimbursable activities have been identified for each component. The expenses reported on this form must be supported by the official financial records of the claimant and copies of supporting documentation, as specified in the claiming instructions, must be submitted with the claims. All supporting documents must be retained for a period of not less than three years after the reimbursement claim was filed or last amended.

B. Form-1, Claim Summary

This form is used to summarize direct costs by component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Form-2 and are carried forward to form FAM-27.

Community colleges have the option of using a federally approved rate (i.e., utilizing the cost accounting principles from the Office of Management and Budget Circular A-21) or form FAM-29C.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the county. All applicable information from Form-1 must be carried forward onto this form in order for the SCO to process the claim for payment. An original and one copy of the FAM-27 is required.

Claims should be rounded to the nearest dollar. Submit a signed original and one copy of form FAM-27, Claim for Payment, and all other forms and supporting documents **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)** Use the following mailing addresses:

If delivered by U.S. Postal Service:	If delivered by Other delivery services:
Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250	Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 500 Sacramento, CA 95816

14. RETENTION OF CLAIMING INSTRUCTIONS

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the School Mandated Cost Manual and the old forms they replace should be removed. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the year will be placed on the SCO's web site at **www.sco.ca.gov/ard/local/locreim/index/shtml**.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, send e-mail to lrsdar@sco.ca.gov, or call the Local Reimbursements Section at (916) 324-5729.

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the COSM's P's and G's. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the State Controller no later than three years after the date the actual reimbursement

claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-08

ABSENTEE BALLOTS
(SCHOOL DISTRICTS)

May 12, 2003

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Absentee Ballots (AB) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On June 17, 1981, the Board of Control, predecessor agency to the COSM, determined that Elections Code Section 3003, as added by Chapter 77 Statutes of 1978, and Chapter 920, Statutes of 1994, established costs mandated by the State according to the provisions listed in the amended P's & G's.

Chapter 1032, Statutes of 2002 (AB 3005) required the COSM to amend the P's & G's to delete "school districts," as defined by Government Code Section 17519, from the list of eligible claimants. Rather than billing school districts for election services provided by the school districts, the school districts must file a claim directly with the SCO for reimbursement of these costs. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any school district, community college district, or county office of education, as defined in GC §17519, that has incurred increased costs as a direct result of administering their own election program, in compliance with Chapter 77, Statutes of 1978. School districts cannot claim reimbursement when the county election official administers a school district election.

Filing Deadlines

A. Reimbursement Claims

Beginning with the 2002-03 fiscal year, estimated claims may be filed with the SCO and be delivered or postmarked on or before **September 9, 2003** or an actual claim for the 2002-03 fiscal year may be filed by January 15, 2004, without a late penalty**.** Claims filed after the deadline will be reduced by a late penalty of 10%.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

For initial claims and annual claims filed **on or after September 30, 2002**, if the total costs for a given year do not exceed **$1,000**, no reimbursement shall be allowed except as otherwise allowed by GC § 17564. The county superintendent of schools shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. Combined claims may be filed only when the county is the fiscal agent for the school districts. A combined claim must show the individual claim costs for each eligible school district.

Reimbursement of Claims

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.

Reimbursement claims will only be reimbursed to the extent that expenditures can be supported. If such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics. Refer to Sections IV and V of the attached amended P's & G's.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC § 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or

no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.shtml**.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

PARAMETERS AND GUIDELINES AMENDMENT

Elections Code Sections 3003 and 3024

Statutes 1978, Chapter 77
Statutes 2002, Chapter 1032

Absentee Ballots

I. SUMMARY OF THE MANDATE

Elections Code section 3003, as added by Statutes 1978, chapter 77, and amended by Statutes 1994, chapter 920, requires that absentee ballots be available to any registered voter.[1] The Board of Control, predecessor agency to the Commission on State Mandates, determined at its hearing of June 17, 1981, that a reimbursable state mandate requiring an "increased level of service" exists in Statutes 1978, chapter 77. Under prior law, absentee ballots were provided only when the following conditions were met:

a. illness,
b. absence from precinct at day of election,
c. physical handicap,
d. conflicting religious commitments, or
e. voter's residence is more than ten miles from his polling place.

Elections Code section 3024, as added by Statutes 2002, chapter 1032[2] requires the Commission on State Mandates to amend these parameters and guidelines to "delete school districts, county boards of education, and community college districts from the list of eligible claimants." AB 3005 specifies that the cost to administer absentee ballots when issues and elective offices related to school districts, as defined by Government Code section 17519, are included on a ballot election with non-education issues and elective offices shall not be fully or partially prorated to a school district.

II. ELIGIBLE CLAIMANTS

"Local agencies," as defined in Government Code section 17518, that have incurred increased costs as a direct result of this mandate are eligible to claim reimbursement of those costs. "School districts," as defined in Government Code section 17519, that have incurred increased costs as a direct result of administering their own election program are eligible to claim reimbursement of those costs. School districts cannot claim reimbursement when the county election official administers a school district election.

III. PERIOD OF REIMBURSEMENT

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government

[1] Statutes 1994, chapter 920 only renumbered Elections Code section 3003.
[2] Assembly Bill No. 3005 (2001-2002 Reg. Sess.), hereafter referred to as AB 3005.

Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

For initial claims and annual claims filed prior to September 30, 2002, including amendments thereof, if the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564. For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given fiscal year do not exceed $1000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

A. Local Agencies

Government Code section 17557, prior to its amendment by Statutes 1998, chapter 681 (effective September 22, 1998) stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year.

Statutes 1978, chapter 77 became effective on January 1, 1979. The test claim was filed on January 2, 1981. Therefore, in accordance with Section 17557, as in effect on the date of the filing of the test claim, all costs incurred by local agencies in compliance with Statutes 1978, chapter 77 are eligible for reimbursement on or after July 1, 1980. The first claim submitted will report costs incurred from July 1, 1980 through June 30, 1981.

B. School Districts

California Code of Regulations, title 2, section 1185.3, prior to its amendment (effective September 13, 1999), stated that a parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before November 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. An amendment was filed on August 25, 1997. Therefore, in accordance with Section 1185.3, as in effect on the date of the filing of the parameters and guidelines amendment, all costs incurred by school districts in compliance with Statutes 1978, chapter 77 are eligible for reimbursement on or after July 1, 1996 through September 27, 2002.

Effective September 13, 1999, California Code of Regulations, title 2, section 1183.2, states that a parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. This amendment, as required by AB 3005, was effective September 28, 2002. Therefore, only those costs incurred by school districts to administer their own election program in compliance with Statutes 1978, chapter 77 are eligible for reimbursement on or after September 28, 2002.

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 under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." 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, these parameters and guidelines shall provide reimbursement only for costs associated with the increase in absentee ballot filings, as determined under the formulas below.

A. Elections Done by the County Election Official and Billed to the Local Agency

Methods 1, 2 and 3, below, are intended for use where a local agency election is done by the county election official and billed to the local agency. When county election officials provide election services to other local agencies, the costs of those billed services pursuant to the Uniform District Election Law (Elections Code section 10500 et seq.) shall not be included in the county's reimbursement claim.

Method 1

This method applies when the county election official does all calculations and provides a billing that distinguishes the reimbursable amount and the non-reimbursable amount billed.

If the county election official determines the claimant's pro rata share of reimbursable costs and reports the pro rata share of these costs in a separate bill or as a line item on a bill, the claimant may claim the amount paid to the county for the reimbursable costs.

Method 2

This method assumes that the percentage increase in absentee ballots is uniform throughout the county, and uses the countywide figures to determine the percentage of reimbursable costs.

1. Obtain data from county election official on the number of reimbursable absentee ballots (n), the number of absentee ballots cast (z) for the fiscal year, and the amount billed to the local agency by the county for total absentee ballot costs.
2. Calculate the Reimbursable Cost Percentage

$$\frac{n}{z} \cdot 100 = \text{Reimbursable Cost Percentage (p)}$$

3. Calculate the Reimbursable Costs

$$\frac{p}{100} \cdot \text{amount billed by county} = \text{Amount of Reimbursable Costs}$$

Method 3

This method is more complex, and requires the local agency to have data on numbers of ballots and absentee ballots filed in the local agency area. It requires the collection of more data, which may or may not be readily available.

1. Base Year Calculation (remains the same for all fiscal years claimed)

   w) Number of ballots cast in the district or local agency area from January 1, 1975 through December 30, 1978 (w)

   x) Number of absentee ballots cast in the district or local agency area from January 1, 1975 through December 30, 1978 (x)

2. Calculation for Fiscal Year Claimed (compute for each fiscal year claimed)

   y) Number of ballots cast in the district or local agency area in fiscal year claimed (y)

   z) Number of absentee ballots cast in the district or local agency area in fiscal year claimed (z)

3. Formula for Calculating Number of Reimbursable Absentee Ballots Filed

$$z - \frac{(x \cdot y)}{w} = \text{Number of reimbursable absentee ballots (n)}$$

4. Calculation of Reimbursable Cost Percentage

$$\frac{n}{z} \cdot 100 = \text{Reimbursable Cost Percentage (p)}$$

5. Calculation of Reimbursable Costs

$$\frac{p}{100} \cdot \text{amount billed by county} = \text{Amount of Reimbursable Costs}$$

B. Local Agencies or School Districts that Administer their Own Elections

Method 4, below, is intended for use where local agencies and school districts do their own elections and thus have the information on both numbers of ballots and absentee ballots, as well as the per-ballot cost information needed for item 4.

Method 4

1. Base Year Calculation (remains the same for all fiscal years claimed)

   w) Number of ballots cast in the district or local agency area from January 1, 1975 through December 30, 1978 (w)

   x) Number of absentee ballots cast in the district or local agency area from January 1, 1975 through December 30, 1978 (x)

2. Calculation for Fiscal Year Claimed (compute for each claim)

   y) Number of ballots cast in the district or local agency area in fiscal year claimed (y)

   z) Number of absentee ballots cast in the district or local agency area in fiscal year claimed (z)

3. Formula for Calculating Number of Reimbursable Absentee Ballots Filed

   $$z - \frac{(x \cdot y)}{w} = \text{Number of reimbursable absentee ballots (n)}$$

4. Calculation of Cost Per Absentee Ballot Filing (See section V. Claim Preparation and Submission)

   a. Material $_____

   b. Postage $_____

   c. Labor $_____

   d. Overhead $_____

   e. Cost per Absentee Ballot (a+b+c+d) $_____

5. Computation of Reimbursement

   A. Number of reimbursable filings (Item 3)(n) _____

   B. Cost per Absentee Ballot filing (Item 4)(e) $_____

   Total Reimbursement (A • B) $_____

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. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

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.

Local Agencies

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and

B). 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 OMB Circular A-87 Attachments A and B) 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 which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) 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 allowable indirect costs bears to the base selected.

School Districts

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter[3] 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

[3] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

of the claim. 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 SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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, services fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State 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, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
ABSENTEE BALLOTS

For State Controller Use Only
(19) Program Number 00170
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 170

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/ 20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

Reimbursement Claim Data

(22) AB-1, (03)(a)	
(23) AB-1, (03)(b)	
(24) AB-1, (03)(c)	
(25) AB-1, (03)(d)	
(26) AB-1, (05)(e)	
(27) AB-1, (06)	
(28) AB-1, (07)	
(29) AB-1, (08)	
(30) AB-1, (09)	
(31) AB-1, (10)	
(32) AB-1, (12)	
(33) AB-1, (13)	
(34)	
(35)	
(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - **Ext.**

E-Mail Address

Program 170	ABSENTEE BALLOTS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form AB-1 and enter the amount from line (09).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form AB-1, line (09). The total claimed amount should exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing an actual reimbursement claim or an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. AB-1.2, (03)(a) means the information is located on form AB-1.2, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 170	MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY	FORM AB-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Method 4
This method requires the school district to have data on the number of ballots and absentee ballots filed.

(03) (a) Number of ballots cast from 01/01/75 through 12/30/78	
(b) Number of absentee ballots cast from 01/01/75 through 12/30/78	
(c) Number of ballots cast in the fiscal year of claim	
(d) Number of absentee ballots cast in the fiscal year of claim	

Direct Costs	**Object Accounts**				
(04) Total Cost of Absentee Ballots in the Fiscal Year of Claim	(a) Salaries and Benefits	(b) Services and Supplies	(c) Travel and Training	(d) Fixed Assets	(e) Total
(05) Total Direct Costs					

Indirect Costs		
(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Cost of Absentee Ballots in the Fiscal Year of Claim	[Line (05)(e) + line (07)]	
(09) Number of Reimbursable Absentee Ballots Filed	[Line (03)(d) - {line (03)(b) x line (03)(c) ÷ line (03)(a)}]	
(10) Amount Billed by the County (attach billing statement)		
(11) Increased Costs	[Line (10) x {line (09) ÷ line (03)(d)}]	

Cost Reduction	
(12) Less: Offsetting Savings	
(13) Less: Other Reimbursements	
(14) Total Claimed Amount [Line (11) – {line (12) + line (13)}]	

Program 170	ABSENTEE BALLOTS CLAIM SUMMARY Instructions	FORM AB-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
Form AB-1 must be filed for a reimbursement claim. Do not complete form AB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the number of ballots cast from January 1, 1975, through December 30, 1978.

(b) Enter the number of absentee ballots cast from January 1, 1975, through December 30, 1978.

(c) Enter the number of ballots cast in the fiscal year of claim.

(d) Enter the number of absentee ballots cast in the fiscal year of claim.

(04) Enter the total costs from form AB-2, line (05), columns (d), through (g) to form AB-1, block (04), columns (a), through (d) in the appropriate row. Total the row.

(05) Enter the total for each row.

(06) Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).

(09) To determine the number of additional absentee ballot filings that are reimbursable, multiply the number of absentee ballots cast from 01/01/75 to 12/30/78, line (03)(b), by the number of ballots cast in the fiscal year of claim, line (03)(c). Divide that product by the number of ballots cast from 01/01/75 to 12/30/78, line (03)(a). Subtract the quotient from the number of ballots cast in the fiscal year of claim, line (03)(d). Enter the difference as the number of additional ballot filings.

(10) Enter the amount that was billed to the school district by the county.

(11) Enter the product of multiplying line (10) by the quotient from dividing line (09) by line (03)(d).

(12) If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(13) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(14) Subtract the sum of Offsetting Savings, line (12), and Other Reimbursements, line (13), from Increased Costs, line (11). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 170	MANDATED COSTS ABSENTEE BALLOTS COMPONENT/ACTIVITY COST DETAIL	FORM AB-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Total Cost of Absentee Ballots in the Fiscal Year of Claim

(04) Description of Expenses: Complete columns (a) through (g).			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Services and Supplies	(f) Travel and Training	(g) Fixed Assets
(05) Total ____ Subtotal ____ Page:____of____						

Program 170	ABSENTEE BALLOTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM AB-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form AB-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. Contract services are reimbursable to the extent that the activities performed require special skill or knowledge that are not readily available from the claimant's staff. If a piece of equipment acquired for the Absentee Ballots program is also utilized for other programs, only a prorated cost of the equipment is reimbursable. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries and Benefits Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries				
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service		Cost= Hourly Rate x Hours Worked or Total Contract			Copy of Contract and Invoices
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Cost = Rate x Days or Miles or Total Travel Cost		
Training	Employee Name/Title Name of Class		Dates Attended			Registration Fee		
Fixed Assets	Description of Equipment Purchased		Unit Cost				Cost= Unit Cost x Usage	

(05) Total line (04), columns (d) through (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (g) to form AB-1, block (04), columns (a) through (d) in the appropriate row.

AIDS Prevention Instruction

1. Summary of Chapter 818, Statutes of 1991

Chapter 818, Statutes of 1991, added sections 51201.5 and 51229.8 to the Education Code to require school districts to provide AIDS prevention instruction to all pupils in grades 7 through 12, as specified. This includes the costs of training those employees that provide AIDS prevention instruction to district staff and students (with the exception of in-classroom teacher time); costs for school district and county office of education in-service training and planning; costs for employees involved in curriculum planning and selection of instructional materials and the costs of those materials; staff costs and materials for written notification to parents that their children will be receiving AIDS prevention instruction.

February 25, 1993, the Commission on State Mandates determined that the provisions of Education Code sections 51201.5 and 51229.8, as added by Chapter 818, Statutes of 1991, (Chapter 818/91), imposes a new meaning program or higher level of service in an existing program on school districts, within the meaning of Government Code section 17514 and section 6, article XIIIB of the California Constitution.

The Commission determined that the provisions of Education Code sections 51201.5 and 51229.8 require school districts to cooperatively plan and conduct in-service training for all teachers and school employees who provide AIDS prevention instruction, including salaries and benefits of resource teachers who instruct employees; to provide appropriate written notice explaining the purpose of the AIDS prevention instruction to each pupil's parent or guardian; to participate in the selection ad purchase of AIDS instructional materials.

The Commission also determined that providing in-classroom AIDS prevention instruction to students does not impose a new program or a higher level of service in an existing program upon school districts.

Eligible Claimants

Any school district or county office of education with grades 7 through 12 that incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget act or special legislation. Initial funding for Chapter 818, Statutes of 1991 is provided for in local government claims bill AB 2825, enacted as Chapter 206, Statutes of 1994. The bill appropriated $4,949,000 for payment of claims of school districts seeking reimbursement of mandated costs for the period January 1, 1992, to June 30, 1992 and fiscal years 1992/93, 1993/94 and 1994/95.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Costs Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim or an estimated claim as specified below. A reimbursement claim detail the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

A claim for reimbursement or an estimate must exceed $200 per fiscal year. However, a county superintendent of schools, as fiscal agent for the school districts, may submit a combined claim in excess of $200 on behalf of districts within the county, even if the individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent claims for the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating school district. A school district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Funding of a Mandated Program

After funds are initially provided by special legislation to reimburse costs for State mandated programs, claims are due 120 days from the date the State Controller's Office issues claiming instructions for the program. Accordingly, claims to be filed are:

(1) Reimbursement claims detailing the actual costs incurred for the period January 1, 1992, to June 30, 1992, and fiscal years 1992/93 and 1993/94 must be filed with the State Controller's Office and postmarked by July 28, 1995. If the claim is filed after the deadline of July 28, 1995, the approved claim must be reduced by a late penalty of 10%, but not to exceed $1,000. If the claims is filed more than one year after the deadline, it cannot be accepted.

(2) Estimated claims for costs to be incurred during the 1994/95 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1995. Timely filed estimated claims are paid before late claims. If a payment is received for the 1994/95-estimated claim, a reimbursement claim detailing the actual costs must be filed by November 30, 1995.

B. Annually Thereafter

Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by the January 15 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10% but not to exceed $1000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If the school district received payment for an estimated claim, a reimbursement claim must be filed by January 15 regardless if the amount received was more or less than the actual costs. If the district fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the district may file a reimbursement claim by January 15 detailing the actual the costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year.

6. Reimbursable Components

Eligible claimant will be reimbursed for increased costs incurred for the following mandated activities.

A. Instructional Costs

(1) In-Service Training

The costs of instructors (i.e., school nurses; non-classroom teachers, such as resource teachers; consultants; etc.) providing HIV/AIDS prevention instruction to school district employees with the assigned responsibility for providing the HIV/AIDS instruction to the pupils in grades 7-12. In addition, the costs of the time spent by district employees, with the assigned responsibility for HIV/AIDS prevention instruction in grades 7-12, while in the training session are reimbursable.

(2) Students

The cost of non-classroom districts employees, such as resource teachers, who provided HIV/AIDS instructions to students. The reasonable costs of consultants providing this instruction are also reimbursable. However, in-classroom teacher time is not a reimbursable item.

(3) Planning

The costs of planning by the school district and by the county office of education for the AIDS instruction in-service program. This cooperative in-service training and planning project for the trainers are reimbursable.

(4) Curriculum Selection

The cost of the school district and county office of education trainers involved in the selection of instructional materials are reimbursable. Costs of materials selected are also reimbursable.

B. Notification Costs

The cost of providing written notification to parents of pupils in grades 7-12 informing them of planned AIDS prevention instruction and their options. Printings, postage, supply costs, etc., incurred for the AIDS notification are reimbursable.

7. Reimbursement Limitation

A. No cost shall be claimed for time spent by classroom teachers providing AIDS prevention instruction to school pupils.

B. Any reimbursement the claimant received from any local assistance revenue source (i.e., federal, state grant, foundation, etc.) which reimbursed any portion of the mandate must be deducted from the amount claimed.

C. Any offsetting savings the claimant experienced as a direct result of this mandate must be deducted from the costs claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for Forms PI-1 and PI-2, provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State

Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PI-2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. A separate form PI-2 must be completed for each cost component being claimed. Costs on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed. Specify the actual number of hours devoted to each function, the productive hourly rate, and the related fringe benefits. In-lieu of actual hours, the average number of hours devoted to each function may be claimed if supported by a documented time study.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records, etc., which show the employee's actual time spent on the mandate. If a documented time study is the basis for claiming time spent, attach the time study with the claim.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of the mandate may be claimed. List the cost of materials, which have been consumed or expended specifically for the purpose of the mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Give the name(s) of contractor(s) who performed the service. Describe the activities performed by each named contractor, and give the number of actual hours spent on activities. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form APN-1, Claim Summary

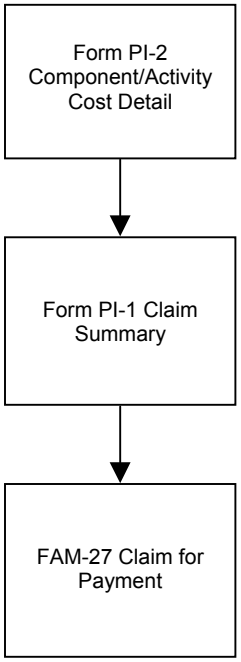
This form is used to summarize direct cost by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of school district employees with the assigned responsibility for providing the HIV/AIDS instruction to pupils in grades 7-12, who attend in-serving training.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information that from form PI-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

AIDS PREVENTION INSTRUCTION

For State Controller Use Only	Program
(19) Program Number 00123	123
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) API-1, (03)	
(23) API-1, (04)(1)(d)	
(24) API-1, (04)(2)(d)	
(25) API-1, (06)	
(26) API-1, (07)	
(27) API-1, (09)	
(28) API-1, (10)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 123	AIDS PREVENTION INSTRUCTION Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form API-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form API-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing an actual reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., API-1, (03), means the information is located on form API-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 123	MANDATED COSTS AIDS PREVENTION INSTRUCTIONS CLAIM SUMMARY	FORM API-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) Number of school employees who attended in-service training on AIDS Prevention	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Total
1. Instructional Costs				
2. Notification Costs				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

Program 123	AIDS PREVENTION INSTRUCTIONS CLAIM SUMMARY Instructions	FORM API-1

(01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A form API-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form API-1 must be filed for a reimbursement claim. Do not complete form API-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form API-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of school employees who attended in-service training and were assigned the responsibility of providing the HIV/AIDS instructions to pupils in the 7 to 12 grades. During the fiscal year.

(04) Reimbursable Components. For each reimbursable component, enter the total from form API-2, line (05), columns (d), (e), and (f) to form API-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row and enter in column (d).

(05) Total columns (a) through (d).

(06) Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 123	MANDATED COSTS AIDS PREVENTION INSTRUCTIONS COMPONENT/ACTIVITY COST DETAIL	FORM API-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Instructional Costs ☐ Notification Costs

(04) Description of Expenses: Complete columns (a) through (f). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____					

Program 123	AIDS PREVENTION INSTRUCTIONS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM API-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form API-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. Contract services are reimbursable to the extent that the activities performed require special skill or knowledge that are not readily available from the claimant's staff. If a piece of equipment acquired for the Aids Prevention Instructions program is also utilized for other programs, only a prorated cost of the equipment is reimbursable. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name Title Activities Performed	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Dates of Service			Cost = Hourly Rate X Hours Worked or Total Contract	Copy of Contract And Invoices

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form API-1, block (04), columns (a), (b), and (c) in the appropriate row.

AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS

1. Summary of Chapter 778/96

Education Code Section 51230, as added by Chapter 778, Statutes of 1996, requires school districts to teach and students to read, as part of the American Government and Civics courses required for high school graduation, the Declaration of Independence; the United States Constitution, including the Bill of Rights; the Federalist Papers; the Emancipation Proclamation; the Gettysburg Address; and George Washington's Farewell Address.

2. Commission on State Mandates Decision

The Commission on State Mandates, in the Statement of Decision adopted at the hearing on February 25, 1999, determined that Education Code Section 51230 imposes a reimbursable state mandated new program or higher level of service upon school districts within the meaning of Section 6, Article XIII B of the California Constitution and Section 17514 of the Government Code.

3. Eligible Claimants

Any school district as defined in Government Code Section 17519, except for community colleges, that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

4. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal period January 1, 1997, through June 30, 1997, and fiscal years 1997-98, and 1998-99, may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

5. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs projected to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to

each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

6. Filing Deadline

A. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the period January 1, 1997, to June 30, 1997, and 1997-98 fiscal year must be filed with the State Controller's Office and postmarked by August 30, 1999. If the reimbursement claim is filed after the deadline of August 30, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by August 30, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs," contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

7. Reimbursable Activities

For each eligible school district and county office of education, the direct and indirect costs of labor, material and supplies, contract services, equipment, travel, and training incurred for the following mandated components are reimbursable:

A. Establishing Policies and Procedures

Preparing and adopting policies, procedures, and forms related to teaching the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address as part of the American Government and Civics courses.

C. Training

Training teachers who teach American Government or Civics courses about the requirements to teach the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell address, about new text materials related to these documents, and about methods of teaching these documents. This reimbursable activity includes:

1) Activities performed by administrators, other school district personnel, and consultants to prepare for training sessions and to conduct training sessions;

2) Either the cost of providing a substitute teacher for each teacher who attends a training session during the teacher's normal classroom periods or the additional payments made to each teacher who attends a training session outside the teacher's normal classroom period (after school or on Saturday); and

3) The cost of materials and supplies used or distributed in training sessions on this mandated program.

Each school district may conduct more than one training session and may conduct training sessions in different fiscal years; however, the cost of providing either a substitute teacher during the school day or making additional payments to each teacher attending a training session outside the regular school day is eligible for reimbursement only once for each teacher who teaches an American Government or Civics course. The labor time of the teacher spent in attending a training session during that teacher's normal classroom hours is not eligible for reimbursement.

D. Procurement of Materials and Supplies

1) Procuring Student Text Materials before the Scheduled Adoption of New Textbooks

a) The one-time activity of reviewing student text materials purchased before January 1, 1997, to determine whether they contain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address;

b) If existing textbooks and materials do not contain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, then the following activities are eligible for reimbursement:

i) Contacting text publishers to determine what text materials are available that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address;

ii) Negotiating and coordinating the purchase of student materials that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address; and

iii) Administering the purchase of student materials that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, including preparing contracts or purchase orders for the purchase of student materials, distributing the purchased materials, and conducting an inventory of purchased materials.

The purchase price of the student materials that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address is eligible for reimbursement.

2) Adoption of New Textbooks

a) Reviewing proposed student textbooks to determine whether they contain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address.

b) If the proposed new textbooks contain or explain the Federalist Papers, the

Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, then the pro rata share of costs directly related to performing the following activities is eligible for reimbursement:

i) Negotiating and coordinating the purchase of student textbooks that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address; and

ii) Administering the purchase of student textbooks that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, including preparing contracts or purchase orders for the purchase of student textbooks, distributing the purchased textbooks, and conducting an inventory of purchased textbooks.

The pro rata share of the purchase price directly related to the inclusion of textbooks that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address is eligible for reimbursement.

c) If the proposed new textbooks do not contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, then the pro rata share of costs directly related to performing the following activities is eligible for reimbursement:

i) Contacting text publishers to determine what textbooks are available that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address;

ii) Negotiating and coordinating the purchase of student textbooks that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address; and

iii) Administering the purchase of student text books that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, including preparing contracts or purchase orders for the purchase of student textbooks, distributing the purchased textbooks, and conducting an inventory of purchased textbooks.

The pro rata share of the purchase price directly related to the inclusion of textbooks that contain or explain the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address is eligible for reimbursement.

3) Procuring Teacher Reference and Resource Materials

a) Reviewing teacher reference and resource materials purchased before January 1, 1997, to determine whether they are sufficient to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address;

b) If the existing teacher reference and resource materials are not sufficient to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, then the following activities are eligible for reimbursement:

i) Contacting text publishers to determine what teacher reference and resource materials are available to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address;

ii) Negotiating and coordinating the purchase of teacher reference and resource materials sufficient to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's

Farewell Address; and

iii) Administering the purchase of teacher reference and resource materials sufficient to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address, including preparing contracts or purchase orders for the purchase of these materials, distributing the purchased materials, and conducting an inventory of said materials.

Each school district may purchase teacher reference and resource materials in different fiscal years; however, the cost of providing teacher reference and resource materials is eligible for reimbursement only once for each teacher who teaches an American Government or Civics course.

The purchase price of teacher reference and resource materials sufficient to facilitate the teaching of the Federalist Papers, the Emancipation Proclamation, the Gettysburg Address, and George Washington's Farewell Address is eligible for reimbursement.

8. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

9. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms AGDR-1 and AGDR-2 provided the format of the report and data

fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form AGDR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form AGDR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits.

In lieu of actual hours, the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement for personal services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure. If a documented time study is the basis for claimed time spent,

attach the time records with the claim. The State Controller's Office will review the documented time study for precision and reliability.

2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials and supplies consumed specifically for the purposes of this mandate. The cost of materials and supplies that are not exclusively used for this mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently, applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

3) Contract Services

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. For fixed price contracts, list the activities performed under the contract. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

4) Fixed Assets

List the purchase price of equipment and other capital assets acquired for the purpose of this mandate. Purchase price includes taxes, delivery, and installation costs. Explain the use of each asset. If an asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

5) Travel Expenses

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

6) Training

The cost of training for activities specified in 7.B. may be claimed. Give the name of the training session, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, training agendas, and other documents evidencing the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form AGDR-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form AGDR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Cost Accounting Statistics

Claimants are encouraged to send (by mail to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, or facsimile to (916) 445-0278) a completed copy of form AGDR-1 of these claiming instructions for each of the initial year's reimbursement. Providing this information is not a condition of payment; however, this information will enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature for funding the mandated programs contained in these instructions.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS

For State Controller Use Only
(19) Program Number 00179
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **179**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) AGDR-1, (04)(1)(f)	
(23) AGDR-1, (04)(2)(f)	
(24) AGDR-1, (04)(3)(f)	
(25) AGDR-1, (06)	
(26) AGDR-1, (07)	
(27) AGDR-1, (09)	
(28) AGDR-1, (10)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - **Ext.**

E-Mail Address

Program 179	AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form AGDR-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form AGDR-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing an actual reimbursement claim or an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., AGDR-1, (04)(1)(f), means the information is located on form AGDR-1, block (04), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 179	MANDATED COSTS AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS CLAIM SUMMARY	FORM AGDR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	___/ ___

Claim Statistics

(03) (Leave Blank)

Direct Costs		**Object Accounts**					
(04) Reimbursable Components		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Fixed Assets	(e) Contract Services	(f) Total
A.	Establishing Policies and Procedures						
B.	Training						
C.	Procurement of Materials and Supplies						
(05) Total Direct Costs							

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 179	AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS CLAIM SUMMARY Instructions	FORM AGDR-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form AGDR-1 must be filed for a reimbursement claim. Do not complete form AGDR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AGDR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Leave blank.

(04) For each reimbursable component, enter the totals from form AGDR-2, line (05), columns (d) through (h), to form AGDR-1, block (04), columns (a) through (e), in the appropriate row. Total each row.

(05) Total columns (a) through (f).

(06) Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 179	MANDATED COSTS AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL	FORM AGDR-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Establishing Policies and Procedures ☐ Training

☐ Procurement of Materials and Supplies

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 179	AMERICAN GOVERNMENT COURSE DOCUMENT REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM AGDR-2

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form AGDR-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form AGDR-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Cost			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form AGDR-1, block (04), columns (a) through (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-15

ANNUAL PARENT NOTIFICATION III

ANNUAL PARENT NOTIFICATION 2001-2002 AND SUBSEQUENT FISCAL YEARS

JULY 29, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Annual Parent Notification III (APN III) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Eligible claimants who submit claims for fiscal year 2001-02 and subsequent fiscal years shall adhere to the items specified in **Section I. SUMMARY OF THE MANDATE**, Commission on State Mandates Decisions, items 1 through 8, listed on pages 4 through 8 of the attached P's and G's.

On December 12, 2001, the COSM determined that Chapter 448/75 et seq., established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Except for community colleges, any school district as defined in GC § 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of this program are reimbursable for fiscal year 2001-02 and must be filed with the SCO and be delivered or postmarked on or before **November 26, 2002**. Estimated claims for 2002-03 fiscal year must also be delivered or postmarked on or before **November 26, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27C, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after

the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27C, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: 11/30/95
Amended: 04/24/97
Amended: 01/27/00
Amended: 05/23/02

AMENDED PARAMETERS AND GUIDELINES

Annual Parent Notification

consolidated from:

CSM 4445 (portion)

Education Code Section 48980, Subdivision (g)[1]
Statutes of 1990, Chapter 10

Interdistrict Transfer Requests: Parent's Employment

CSM 4453

Education Code Section 48980, Subdivisions (g) and (j)[2]
Statutes of 1990, Chapter 10
Statutes of 1993, Chapter 1296

Notification to Parents: Pupil Attendance Alternatives

CSM 4461

Education Code Section 48980, Subdivisions (a), (b), and (h)[3]
Statutes of 1977, Chapter 36
Statutes of 1979, Chapter 236
Statutes of 1980, Chapter 975
Statutes of 1985, Chapter 459
Statutes of 1986, Chapter 97
Statutes of 1987, Chapter 1452
Statutes of 1988, Chapter 65
Statutes of 1990, Chapter 403
Statutes of 1992, Chapter 906

Annual Parent Notification

[1] Former subdivision (e), relettered as subdivision (f) by Statutes of 1997, chapter 929; relettered as subdivision (g) by Statutes of 1999, chapter 1X.
[2] Former subdivisions (e) and (g), relettered as subdivisions (f) and (i) by Statutes of 1997, chapter 929; relettered as subdivisions (g) and (j) by Statutes of 1999, chapter 1X.
[3] Former subdivision (f), relettered as subdivision (g) by Statutes of 1997, chapter 929; relettered as subdivision (h) by Statutes of 1999, chapter 1X.

CSM 4462 (portion)

Education Code Section 35291
Statutes of 1977, Chapter 965
Statutes of 1986, Chapter 87

Schoolsite Discipline Rules

CSM 4474 (portion)

Education Code Section 48900.1
Statutes of 1988, Chapter 1284

Pupil Suspensions: Parent Classroom Visits

CSM 4488

Education Code Section 58501
Statutes of 1975, Chapter 448
Statutes of 1981, Chapter 469

Alternative Schools Annual Notification

CSM 97-TC-24

Education Code Section 48980, Subdivisions (c) and (i)[4]
Statutes of 1997, Chapter 929

Annual Parent Notification - Staff Development

CSM 99-TC-09 and CSM 00-TC-12

Education Code Section 48980, Subdivision (e)
Education Code Section 48980, Subdivision (l)
Education Code Section 48980, Subdivision (m)
Education Code Section 49063, Subdivision (k)

Statutes of 1998, Chapter 846, Section 19
Statutes of 1998, Chapter 1031, Section 1
Statutes of 1999, Chapter 1X, Section 3
Statutes of 2000, Chapter 73, Section 1

Annual Parent Notification: 1998-2000 Statutes

---

[4] Former subdivision (h), relettered as subdivision (i) by Statutes of 1999, chapter 1X.

I. SUMMARY OF THE MANDATE

Education Code section 35291[5] requires the school district governing board to annually notify the parent or guardian of all pupils of the availability of rules of the district pertaining to student discipline.

Education Code section 48980, as of January 1, 1975,[6] required school districts to notify, at beginning of the first semester or quarter of the regular school term, the parent or guardian of its minor pupils regarding the right of the parent or guardian under the sections specified therein.[7] Numerous statutes enacted after January 1, 1975, added or amended subdivisions and thereby increased the number of items about which the parent or guardian was to be annually notified.

Education Code section 48900.1 requires the governing board of school districts to prepare and distribute to all parents the written notice of the governing board's policy authorizing teachers to provide that the parent or guardian of a pupil who has been suspended by a teacher pursuant to Education Code section 48910, for reasons specified in subdivision (i) or (k) of section 48900, attend a portion of a school day in his or her child's or ward's classroom. All other reimbursable activities for section 48900.1, such as preparation of policies and procedures, notice to parents to attend class, follow-up contact, and parent meeting remain the subject of separate parameters and guidelines, CSM 4474, adopted by the Commission on State Mandates (Commission) on June 27, 1996.

Education Code section 58501[8] requires school districts to provide parents or guardians with a prescribed written notice on the alternative schools program; requires school districts and county offices of education to make available the alternative schools law at the offices of the principal, county superintendent of schools' office and district administrative office for anyone who requests this information; and requires school districts and county offices of education to annually post the alternative schools notice in at least two places at each school site for the entire month of March.

Education Code section 48980, subdivision (e), requires school districts to provide notice that pupils will be required to pass a high school exit examination as a condition of graduation. Subdivision (l) requires school districts to provide notice that no pupil may have his or her grade reduced or lose academic credit for any excused absences if the pupil makes up any missed assignments and tests. Subdivision (l) also requires school districts to provide a copy of the complete text of Education Code section 48205. Subdivision (m) requires school districts, until January 1, 2005, to provide notice of the availability of state funds to cover the costs of advanced placement examination fees pursuant to section 52244.

Education Code section 49063, subdivision (k), requires school districts to provide notice that a prospectus of school curriculum is available upon request for review at the pupil's school.

---

[5] Amended by Statutes of 1977, chapter 965, and Statutes of 1986, chapter 87.
[6] Former Education Code section 10921.
[7] Education Code sections 46014, 49403, 49423, 49451, 49472, 51240, and 51550.
[8] Former Education Code section 5811.5, as added by Statutes of 1975, chapter 448. Renumbered by Statutes of 1976, chapter 1010.

Commission on State Mandates Decisions

The Commission determined that current Education Code sections 35291, 48980, subdivisions (a), (b), (c), (e), (g), (h), (i), (j), (l), and (m), 48900.1, 49063, subdivision (k), and 58501 impose a new program or higher level of service, and costs mandated by the state, for school districts and county offices of education.[9]

The following eight statements of decisions include these determinations:

1. *Notification to Parents: Pupil Attendance Alternatives* (CSM 4453)[10]

   (References to subdivisions (e) and (g), refer to current subdivisions (g) and (j), respectively.)

   The Commission determined that Education Code section 48980, subdivisions (e)[11] and (g)[12] result in costs mandated by the state by requiring the school districts to:

   a. Pursuant to subdivision (e), develop and include as part of the notification to parents or guardians an advisement of the availability of employment-based school attendance options. (Note: This subdivision was operative until July 1, 1998.)[13]

   b. Pursuant to subdivision (g), provide or disseminate the notification to parents or guardians including information provided by the California Department of Education explaining the current statutory attendance options, and developing and including all current statutory and local attendance options which are unique to each district, and a procedure for alternative attendance areas or programs all as part of the annual notification, and to develop and distribute school district application forms for requesting a change of attendance, and a description of the appeals process for those applicants who are denied.

   The Commission further determined, at its January 19, 1995 hearing of the test claim entitled *Interdistrict Transfers: Parent's Employment*,[14] that Education Code section 48980, subdivision (e), is subject to a filing date of December 17, 1993, which permits eligible school districts to claim an additional year of reimbursement for the subdivision (e) activity (i.e., commencing on July 1, 1992 rather than July 1, 1993).

   The Commission concluded that the provisions of Education Code section 48980, subdivision (g),[15] do not impose a new program or higher level of service in an existing program by requiring school districts to conduct an annual review of the enrollment options available to the pupils within their districts and that the school districts strive to make available enrollment options that meet the diverse needs, potential, and interests of California's pupils.

2. *Interdistrict Transfers: Parent's Employment* (CSM 4445)[16]

---

[9] Article XIII B, section 6, of the California Constitution, and Government Code section 17514.
[10] Statutes of 1993, chapter 1296; filed February 16, 1994; statement of decision adopted August 15, 1994, and amended February 23, 1995.
[11] Added by Statutes of 1990, chapters 10 and 403. Relettered as subdivision (f) by Statutes of 1997, chapter 929; relettered as subdivision (g) by Statutes of 1999, chapter 1X.
[12] Added by Statutes of 1993, chapter 1296. Relettered as subdivision (i) by Statutes of 1997, chapter 929; relettered as subdivision (j) by Statutes of 1999, chapter 1X.
[13] Education Code section 48980, subdivision (e), Statutes of 1994, chapter 1262.
[14] CSM 4445; Statutes of 1992, chapter 507; filed December 17, 1993.
[15] Statutes of 1993, chapter 1296.
[16] Statutes of 1992, chapter 507; filed December 17, 1993; statement of decision adopted January 19, 1995.

(References to subdivision (e), refer to current subdivision (g).)

The Commission observed that this test claim alleged a state-mandated program in Education Code section 48980, subdivision (e).[17] However, the Commission noted that this subdivision was previously addressed in the test claim entitled *Notification to Parents: Pupil Attendance Alternatives* and determined in the statement of decision for this claim that a reimbursable state-mandated program was contained in subdivision (e). The Commission made its final determination on Education Code section 48980, subdivision (e), in the amended statement of decision for *Notification to Parents: Pupil Attendance Alternatives*.

3. *Annual Parent Notification* (CSM 4461)[18]

(References to subdivisions (e), (f), and (g), refer to current subdivisions (g), (h), and (j), respectively.)

The Commission found that law prior to 1975 (recodified by Statutes of 1976, chapter 1010) did not require school districts to annually notify parents of, in subdivision (a), Education Code sections 48205, 48207, 48208, and Chapter 2.3 (commencing with section 32255) of Part 19; in subdivision (b), Education Code section 48206.3 and Article 9 (commencing with section 49510) of Chapter 9; and in subdivision (f),[19] Education Code section 212.6, all effective beginning July 1, 1993.[20] For the above-mentioned sections, the Commission determined the following:

a. A negligible reimbursable state-mandated program exists for annually reviewing and modifying the content of the parent notification to incorporate changes within the new sections referenced in these subdivisions.

b. The additional printing and distribution of these sections (in a cost effective manner) result in a reimbursable state-mandated program.

This test claim was filed on September 2, 1994, and based on this filing date, the period of reimbursement for any state-mandated program herein commences on July 1, 1993. Therefore, the requirement to notify parents of their rights under the above-mentioned sections does not result in a one-time reimbursable state-mandated program by requiring school districts to draft, review, and have approved these additional items in the annual notification, because these items were required before July 1, 1993.

Finally, the Commission found no reimbursable state-mandated programs in Education Code section 48980, subdivisions (c), (d), (e), or (g), for the purpose of this test claim. The Commission noted that subdivisions (e) and (g) are the subject of the *Notification to Parents: Pupil Attendance Alternatives* test claim (CSM 4453).

4. *Schoolsite Discipline Rules* (CSM 4462)[21]

---

[17] Relettered as subdivision (f) by Statutes of 1997, chapter 929; relettered as subdivision (g) by Statutes of 1999, chapter 1X.

[18] Statutes of 1992, chapter 906; filed September 2, 1994; adopted August 24, 1995.

[19] Relettered as subdivision (g) by Statutes of 1997, chapter 929; relettered as subdivision (h) by Statutes of 1999, chapter 1X.

[20] The Commission noted that Article 3 (commencing with section 56030) of Chapter 1, Part 30, which was added after Statutes of 1976, chapter 1010, was deleted by Statutes of 1993, chapter 1296, and therefore is no longer a subject of this claim. Also, Education Code section 35291 is the subject of test claim CSM 4462.

[21] Statutes of 1986, chapter 87; filed September 16, 1994; adopted August 24, 1995.

The Commission determined that Education Code section 35291[22] resulted in costs mandated by the state by requiring the school districts to annually notify the parent or guardian of all pupils of the availability of rules of the district pertaining to student discipline in combination with the requirement of Education Code section 48980, effective beginning July 1, 1993.[23] The Commission noted that these additional costs should be minimal.

Further, the Commission determined that a limited reimbursable state-mandated program exists in Education Code section 35291.5, which remained the subject of the parameters and guidelines for *Schoolsite Discipline Rules*.

5. *Pupil Suspensions: Parent Classroom Visits* (CSM 4474)[24]

The Commission found that the portion of the test claim concerning the notice of policy activity in Education Code section 48900.1, involving the preparation and distribution to all parents of a written notice of the governing board's policy on parent classroom visits, is to be reimbursed with other consolidated parental notifications. Specifically, this includes the requirement in Education Code section 48900.1 for the governing board of school districts to prepare and distribute to all parents the written notice of the governing board's policy authorizing teachers to provide that the parent or guardian of a pupil who has been suspended by a teacher pursuant to Education Code section 48910, for reasons specified in subdivisions (i) or (k) of section 48900, attend a portion of a school day in his or her child's or ward's classroom. The Commission also found that the policy must take into consideration reasonable factors preventing compliance, and the parent visit is to be limited to the class of suspension. The test claim was filed March 9, 1994 (as part of CSM 4474) and is reimbursable from July 1, 1993.

The Commission directed that all other reimbursable activities for Education Code section 48900.1, such as preparation of policies and procedures, notice to parents to attend class, follow-up contact, and parent meeting remain the subject of separate parameters and guidelines for CSM 4474, adopted June 27, 1996.

6. *Alternative Schools Annual Notification* (CSM 4488)[25]

The Commission determined that Education Code section 58501[26] resulted in costs mandated by the state by requiring the following:

a. That school districts provide parents and guardians with a prescribed annual written notice on the alternative schools program.

b. That school districts and county offices of education make available the alternative schools law at the offices of the principal, county superintendent of schools and district administrative office for anyone who requests this information.

---

[22] Amended by Statutes of 1977, chapter 965, and Statutes of 1986, chapter 87.

[23] The Commission observed that, although law prior to 1975 (recodified by Statutes of 1976, chapter 1010) did not require governing boards to notify parents/guardians of the availability of discipline rules, the law did require governing boards to prescribe such rules.

[24] This claim was originally filed as CSM 4458 and was then split into two claims. *Pupil Classroom Suspensions* remains the subject of CSM 4458 and *Pupil Suspensions: Parent Classroom Visits* was renumbered CSM 4474. CSM 4474, Statutes of 1988, chapter 1284, retains the original filing date, March 9, 1994. The statement of decision for CSM 4474 was adopted February 29, 1996.

[25] Statutes of 1975, chapter 448, and Statutes of 1981, chapter 469; filed September 29, 1995; statement of decision adopted November 15, 1996.

[26] As added by Statutes of 1975, chapter 448, and amended by Statutes of 1981, chapter 469.

c. That school districts and county offices of education annually post the alternative schools notice in at least two places at each school site for the entire month of March.

The test claim was filed September 29, 1995, and is reimbursable from July 1, 1994.

7. *Annual Parent Notification – Staff Development* (CSM 97-TC-24)[27]

(References to subdivision (h), refer to current subdivision (i).)

The Commission determined that Education Code section 48980, subdivisions (c) and (h)[28], resulted in costs mandated by the state by requiring the following:

a. That school districts provide parents and guardians with annual written notice of the schedule of minimum days and pupil-free staff development days.

b. That school districts include a copy of the school district's written policy regarding pupil access to the Internet and on-line sites as part of the annual written notifications to parents and guardians.

8. *Annual Parent Notification: 1998-2000 Statutes* (CSM 99-TC-09, 00-TC-12)[29]

The Commission determined that Education Code section 48980, subdivisions (e), (l), and (m), and Education Code section 49063, subdivision (k), resulted in costs mandated by the state by requiring school districts to provide to parents the following:

a. Notice that pupils will be required to pass a high school exit examination as a condition of graduation. (Ed. Code, § 48980, subd. (e).)

b. Notice that no pupil may have his or her grade reduced or lose academic credit for any excused absences if the pupil makes up any missed assignments or tests. (Ed. Code, § 48980, subd. (l).)

c. A copy of the complete text of Education Code section 48205. (Ed. Code, § 48980, subd. (l).)

d. Notice of the availability of state funds to cover the costs of advanced placement examination fees. (Ed. Code, § 48980, subd. (m).)

e. Notice that a prospectus of school curriculum is available for review at the pupil's school, upon request. (Ed. Code, § 49063, subd. (k).)

II. ELIGIBLE CLAIMANTS

Any "school district," as defined in Government Code section 17519, except for community colleges, that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

At the time the first seven test claims were filed, Government Code section 17557 stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility

[27] Statutes of 1997, chapter 929; filed May 12, 1998; statement of decision adopted August 26, 1999.
[28] Relettered as subdivision (i) by Statutes of 1999, chapter 1X.
[29] CSM 99-TC-09; Statutes of 1998, chapters 846 and 1031, and Statutes of 1999, chapter 1X; filed May 17, 2000. CSM 00-TC-12; Statutes of 2000, chapter 73; filed May 11, 2001. Statement of decision adopted December 12, 2001.

for that fiscal year. The first seven test claims were received on different dates, resulting in the following effective periods for reimbursement:

July 1, 1992	Education Code section 48980, subdivision (g)[30]
July 1, 1993	Education Code section 35291 Education Code section 48900.1 Education Code section 48980, subdivisions (a), (b), and (h)
January 1, 1994	Education Code section 48980, subdivision (j)
July 1, 1994	Education Code section 58501
July 1, 1997	Education Code section 48980, subdivision (c)
July 1, 1998	Education Code section 48980, subdivision (i)

Effective September 22, 1998, Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. Following are the effective periods of reimbursement for the *Annual Parent Notification: 1998-2000 Statutes* test claim:

July 1, 1999	Education Code section 48980, subdivision (e) Education Code section 48980, subdivision (l) Education Code section 49063, subdivision (k)[31]
July 5, 2000	Education Code section 48980, subdivision (m)[32]

Pursuant to Government Code section 17561, actual costs for one fiscal year shall be included in each claim, and estimated costs for the subsequent year may be included in the same claim, if applicable.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

The State Controller shall not require school districts or county offices of education to re-file or amend fiscal years 1999-2000 or 2000-2001 reimbursement claims for the costs incurred under the parameters and guidelines prior to the addition of *Annual Parent Notification: 1998-2000 Statutes* activities (the items specified in section I, *Commission on State Mandates Decisions*, 1-7). The State Controller shall issue separate claiming instructions for claims for the costs incurred under *Annual Parent Notification: 1998-2000 Statutes* (the items specified in section I, *Commission on State Mandates Decisions*, 8)[33] for fiscal years 1999-2000 and 2000-2001.[34]

---

[30] The activity pursuant to this subdivision is only reimbursable until July 1, 1998.

[31] Education Code section 48980, subdivisions (e) and (l), were operative June 25, 1999, and September 25, 1998, respectively, and Education Code section 49063, subdivision (k), was operative January 1, 1999. Therefore, activities pursuant to these code sections are reimbursable beginning with the 1999-2000 school year.

[32] Education Code section 48980, subdivision (m), was operative July 5, 2000. Therefore, activities pursuant to this code section are reimbursable beginning with the 2000-2001 school year. In addition, they are only reimbursable until January 1, 2005. If the sunset date of Education Code section 52244 is postponed or eliminated, the parameters and guidelines may be amended to extend or remove the reimbursement period termination date for this code section.

[33] Statutes of 1998, chapters 846 and 1031, Statutes of 1999, chapter 1X, and Statutes of 2000, chapter 73.

[34] Claimants can claim 2.5 increased pages for fiscal year 1999-2000, and 3 increased pages for fiscal year 2000-2001. See Table 1.

The State Controller shall combine the claiming instructions for the items specified in section I, *Commission on State Mandates Decisions*, 1-8, for claims submitted for fiscal year 2001-2002 and subsequent fiscal years.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the following activities are eligible for reimbursement:

1. Annual Review and Update

To annually review Education Code section 48980, subdivisions (a), (b), (c), (e), (g), (h), (i), (j), (l), and (m), Education Code section 49063, subdivision (k), and the sections referenced therein, for any change to scope and content; prepare or modify the annual parent notification and attendance application as necessary; and to have those changes approved by the governing board.

2. Printing

To annually print or otherwise reproduce the parent notification and district alternative attendance application as well as any notification/application provided by the state, including the policy concerning required parent classroom visits following a pupil's classroom suspension and the notice of alternative schools.

3. Distribution

To annually distribute in a cost-effective manner a copy of the district parent notification and district alternative attendance application, along with any state-provided alternative attendance notification /application, to the parent or guardian of continuing and new students, including the policy concerning required parent classroom visits following a pupil's classroom suspension and the notice of alternative schools, to the parent or guardian of continuing and new students.

4. Alternative School Laws

To make available the text of the alternative schools law at the principal's office, county superintendent of schools' office, and district administrative office for anyone who requests this information.

5. Posting Notice of Alternative Schools

To annually post the alternative schools notice in at least two places at each school site for the entire month of March.

6. Providing Notice of Minimum Days or Pupil-Free Staff Development Days Scheduled After the First Day of School.

If the schedule of minimum days or pupil-free staff development days are scheduled after the first day of school, to prepare and distribute notice of these days to parents or guardians.

<u>Uniform Cost Allowance</u>

The Commission is adopting uniform cost allowances[35] for reimbursement in lieu of payment of total actual costs incurred. The uniform cost allowances cover all costs (direct and indirect) of performing activities 1 through 6 described above.

- Uniform Cost Allowance for Activities 1 through 5. (See Table1.)

[35] As defined in Government Code section 17557.

The uniform cost allowance is comprised of a fixed cost per page applied to the number of "claimable pages" in the printed notification/application and then multiplying that product by the number of notifications/applications distributed to parents and guardians. "Claimable pages" refers to pages including additional notification information, which the state has required on or after January 1, 1975.[36]

If a school district is not in full compliance with a given mandate, it is not eligible to claim reimbursement. For example, if a district fails to furnish a notification relating to transfers based on parent employment, it may not claim that portion of the page count for reimbursement. Regarding Education Code section 48980, subdivision (j), information *available* at a district or schoolsite office or other location may not be claimed as information *sent or otherwise distributed* to the parent/guardian of all pupils in the district.

For fiscal years 1992-1993 and 1993-1994, the uniform cost allowance is $.0500 times the specified number of additional pages of the notification/application material. The cost per page shall be adjusted each subsequent year by the Implicit Price Deflator.[37]

In lieu of the actual number of notifications/applications distributed to parents and guardians, the claimant may substitute the actual district enrollment at the time of distribution or the district's annual average daily attendance (ADA) as the multiplier.

Total reimbursement for a given fiscal year is then determined by the following formula:

(Appropriate per page rate) times (specified number of pages of notification/ application material) times one of the following: (the sets of notifications/applications distributed), (actual district enrollment at the time of distribution), or (the district's annual ADA).[38]

[36] Pages measured as 8.5 by 11 inches, or fractions thereof.
[37] As defined in Government Code section 17523.
[38] Periods of reimbursement for the components differ – see section III. Period of Reimbursement. Specified number of pages is the same for all districts, with the exception of Education Code section 48980, subdivision (h). For this component, the specified number varies according to district population. See Table 1.

TABLE 1.

SCHEDULE OF PAGES ALLOWED UNDER UNIFORM COST ALLOWANCE

CSM and section	1992-93	1993-94 1st Half	1993-94 2nd Half	1994-95 through 1996-97	1997-98	1998-99	1999-2000	2000-01 & following FYs
4445; § 48980 (g)	.25	.25	.25	.25	.25			
4453; § 48980 (j) District Population: 0-500 501-2,500 2,501-25,000 25,001+			 1 3 6 9	 1 3 6 9	 1 3 6 9	 1 3 6 9	 1 3 6 9	 1 3 6 9
4461; § 48980 (a), (b), (h) with 4462 § 35291		2.65	2.65	2.75	2.75	2.75	2.75	2.75
4474; § 48900.1		.25	.25	.25	.25	.25	.25	.25
4448; § 58501				.25	.25	.25	.25	.25
97-TC-24 § 48980 (c) (i)					 1.5	 1.5 2	 1.5 2	 1.5 2
99-TC-09, 00-TC-12 § 48980 (e) (l) combined (m) § 49063 (k)							 .50 1.50 n/a .50	 .50 1.50 .50 .50
Total pages:[39] District Population: 0-500 501-2,500 2,501-25,000 25,001+	.25	3.15	 4.15 6.15 9.15 12.15	 4.5 6.5 9.5 12.5	 6 8 11 14	 7.75 9.75 12.75 15.75	 10.25 12.25 15.25 18.25	 10.75 12.75 15.75 18.75

[39] The requirements in Education Code section 48980, subdivision (i), do not apply to all school districts. Beginning in fiscal year 1998-1999, the totals for these districts would be two pages less than the totals listed in this table.

- Uniform Cost Allowance for Activity 6.

  The uniform cost allowance for preparing and distributing notice of minimum days or pupil-free staff development days scheduled after the first day of school is $0.2500 per notice for fiscal year 1997-1998. The cost per notice shall be adjusted each subsequent year by the Implicit Price Deflator.

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and provide documentation in support of the reimbursement claimed for this mandate.

A. Uniform Cost Allowance Reimbursement

Report the number of parent notifications/applications distributed during the fiscal year (or enrollment or ADA). If a given mandate was not, in fact, fully complied with, specify the number of pages or fractional pages to be deducted for that fiscal year from the total page count. If minimum days or pupil-free staff development days are scheduled after the first day of school, report the number of notices distributed to parents or guardians.

B. Exceptional Costs

The Commission has not identified any circumstances which would cause a school district to incur additional costs to implement this mandate which have not already been incorporated in the uniform cost allowance.

If and when the Commission recognizes any unique circumstances which can cause the school district to incur additional reasonable costs to implement this mandate, these unique implementation costs will be reimbursed for specified fiscal years in addition to the uniform cost allowance.

School districts which incur these recognized unique costs will be required to support those actual costs in the following manner:

1. Narrative Statement of Costs Incurred

   Provide a detail written explanation of the costs associated with the unique circumstances to be recognized by the Commission.

2. Employee Salaries and Benefits

   Identify the employee(s) and their job classification, describe the mandated functions performed, and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The staff time claimed must be supported by source documentation, such as time reports, however the average number of hours devoted to each function may be claimed if supported by a documented time study.

3. Services and Supplies

   Only the expenditures which can be identified as a direct cost of the mandate can be claimed. List the cost of materials which have been consumed or expended specifically for the purpose of this mandate.

4. Allowable Overhead Cost

a. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

b. County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

VI. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets to show evidence of the validity of claimed costs from the date of initial payment of the claim. Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district is subject to audit no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the State Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

A. Uniform Allowance Reimbursement

Agency must retain documentation which indicates the total number of notifications/applications distributed (actual, enrollment, or ADA) as well as a sample copy of the material distributed.

B. Reimbursement of Unique Costs

In addition to maintaining the same documentation as required for uniform cost allowance reimbursement, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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 received from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations section 1183.2.

X. CONSOLIDATION OF CLAIMS

The subject Parameters and Guidelines shall be entitled *Annual Parent Notification*, and represent a consolidation of the following eight statements of decision:

1) CSM 4445, *Interdistrict Transfer Requests: Parent's Employment*, Education Code section 48980, subdivision (e), portion only.[40]
2) CSM 4453, *Notification to Parents: Pupil Attendance Alternatives*
3) CSM 4461, *Annual Parent Notification*
4) CSM 4462, *Schoolsite Discipline Rules*, Education Code section 35291, portion only
5) CSM 4474, *Pupil Suspensions, Parent Classroom Visits*, policy notification portion only
6) CSM 4488, *Alternate Schools Annual Notification*
7) CSM 97-TC-24, *Annual Parent Notification: Staff Development*
8) CSM 99-TC-09, *Annual Parent Notification: 1998 and 1999 Statutes; and* CSM 00-TC-12, *Annual Parent Notification: 2000 Statutes*

[40]The statement of decision for CSM 4445, *Interdistrict Transfer Requests: Parent's Employment*, included two sections. Education Code section 48204, subdivision (f), Statutes of 1986, chapter 172, Statutes of 1990, chapter 10, and Statutes of 1992, chapter 507, became the subject of its own parameters and guidelines with the same title, adopted July 20, 1995. Education Code section 48980, subdivision (e), Statutes of 1990, chapter 10, became the subject of this consolidated set of parameters and guidelines, CSM 4461, *Annual Parent Notification*.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

ANNUAL PARENT NOTIFICATION III

For State Controller Use Only
(19) Program Number 00221
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **221**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) APN-1C, (03)(a)	
(23) APN-1C, (03)(b)	
(24) APN-1C, (03)(c)	
(25) APN-1C, (05)	
(26) APN-1C, (06)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 221	ANNUAL PARENT NOTIFICATION III Certification Claim Form Instructions	FORM FAM-27C

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form APN-1C and enter the amount from line (07).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27C for each fiscal year.

(13) Enter the amount of the reimbursement claim from form APN-1C, line (07). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter either the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing an actual reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., APN-1C, (03)(b), means the information is located on form APN-1C, block (03), column (b). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 221	MANDATED COSTS ANNUAL PARENT NOTIFICATION III CLAIM SUMMARY	FORM APN-1C

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐ Estimated ☐	20___/20___

(03) Uniform Cost Allowance

	(a) Reimbursement Rate Per Page $0.0645 for 02-03 $0.0655 for 03-04	(b) Specified Number of Pages	(c) Sets Distributed, ADE, or ADA	(d) Total (a) x (b) x (c)

(04) Total Cost	

Cost Reduction

(05) Less: Offsetting Savings	
(06) Less: Other Reimbursements	
(07) Total Claimed Amount Line (04)(d) – {Line (05) + Line (06)}]	

Program 221	ANNUAL PARENT NOTIFICATION III CLAIM SUMMARY INSTRUCTIONS	FORM APN-1C

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form APN-1C must be filed for a reimbursement claim. Do not complete form APN-1C if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27C, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form APN-1C must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the unit rate per page for reimbursement of the cost of the annual parent notification/application from the following rates: $0.0645 for 2002-03, and $0.0655 for 2003-04 (estimated).

(b) Enter the total specified number of pages from the table below based on the applicable district population less the number of pages that the district was not in full compliance with a given program (see below for a list of program names). For example, if a district with a population of less than 500 students is in full compliance with all of the programs except that it fails to furnish a notification relating to transfers based on parent employment, it may not claim that portion of the page count for reimbursement. The total specified number of pages claimable by the district would be calculated as follows: [Column H - Column B] or [10.75 - 2.75] = 8.

CSM # & §	A	B	C	D	E	F		G		H
District Population	**4453 § 48980 J**	**4461 § 48980 (a),(b),(h)**	**4462 § 35291**	**4474 § 48900.1**	**4488 § 58501**	**97-TC-24 §48980 (c), (l)**		**99-TC-09 00-TC-12 § 48980 (e), (l), (m) § 49063 (k)**		**Total Specified Number of Pages**
						(c)	**(i)**	**(e),(m), (k)**	**(l) comb.**	
0 - 500	1	2.75	2.75	0.25	0.25	1.50	2.00	0.50	1.50	10.75
501-2,500	3	2.75	2.75	0.25	0.25	1.50	2.00	0.50	1.50	12.75
2,501-25,000	6	2.75	2.75	0.25	0.25	1.50	2.00	0.50	1.50	15.75
25,001 +	9	2.75	2.75	0.25	0.25	1.50	2.00	0.50	1.50	18.75

Column	Program Name
A	Notification to Parents: Pupil Attendance Alternatives
B	Annual Parent Notification
C	Schoolsite Discipline Rules
D	Pupil Suspensions: Parent Classroom Visits
E	Alternative Schools Annual Notification
F	Annual Parent Notification - Staff Development
G	Annual Parent Notification: 1998-2000 Statutes

(c) Enter the number of sets of notifications distributed, the actual district enrollment (ADE) at the time of distribution, or the district's annual average daily attendance (ADA).

(d) Leave blank.

(04) Enter the product of column (a) times (b) times (c).

(05) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(06) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(07) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (05), and Other Reimbursements, line (06), from Total Cost, line (04)(d). Enter the remainder on this line and carry the amount forward to form FAM-27C, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Caregiver Affidavits

1. Summary of Chapter 98, Statutes of 1994

Education Code section 48204, subdivision (d), as added by Chapter 98, Statutes of 1994, requires school districts to enroll a pupil if the pupil lives in the home of a caregiving adult who resides within the boundaries of the school district. Family Code sections 6550 and 6552 set forth the form of caregiver affidavit to be used to establish residence for school attendance of a pupil and provides that a caregiver affidavit shall not be valid for more than one year.

The Commission on State Mandates, in the Statement of Decision adopted at the May 28, 1998 hearing, determined that Education Code section 48204, subdivision (d), and Family Code sections 6550 and 6552, impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

2. Eligible Claimants

Any school district (K-12) or county board of education that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal years 1994-95, 1995-96, 1996-97, and 1997-98, may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *"Annual Claiming Instructions for State Mandated Costs"* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code section 17561, subdivision (d)(3), initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1994-95, 1995-96, 1996-97, and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by February 24, 1999. If the reimbursement claim is filed after the deadline of February 24, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by February 24, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

For each eligible school district and county board of education, the direct and indirect costs of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Preparation and Adoption of Policies, Procedures, and Forms

(1) The one-time activity of preparing, amending, and adopting policies, procedures, and forms (other than the caregiver affidavit form) to implement the mandated program. This includes forms related to the enrollment of pupils to incorporate provisions referring to caregiver affidavits and enrollment on caregiver status.

(2) Incorporating the statutory caregiver affidavit form into other school district policies, procedures, and forms.

B. Annual Acceptance and Approval of Caregiver Affidavits and Monitoring Students

(1) The continuing activity of accepting and reviewing for completeness the caregiver affidavit form submitted by the caregiver on an annual basis. This includes the review of the caregiver affidavits upon receipt to verify completion of items one through four (1- 4) and the signature line on the form.

(2) The continuing activity of monitoring and tracking students enrolled under a caregiver affidavit for annual expiration and renewal of the affidavit.

C. Administrative Tasks Associated with Enrollment and Transfers

The continuing activity of performing administrative tasks associated with enrollment and transfer of students under the caregiver affidavit program.

D. Training

Activities associated with training school district personnel about the requirements related to the enrollment of pupils living with caregivers are eligible for reimbursement. This component includes, but is not limited to, the labor time of administrators and other school district personnel involved with the preparation of training sessions and conduct or attend training sessions. The cost of materials and supplies used or distributed in training sessions is eligible for reimbursement.

(1) The one-time activity of developing training regarding the requirements of the subject mandate.

(2) The continuing activity of conducting and attending training regarding the requirements of the subject mandate.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CA-1 and CA-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form CA-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CA-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits. In lieu of actual hours, the average number of hours devoted to each reimbursable activity may be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement for personal services include compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an

employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure. If a documented time study is the basis for claimed time spent, attach the time records with the claim. The State Controller's Office will review the time study for precision and reliability.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

(3) Contract Services

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

(4) Equipment

List the cost of equipment and other capital assets acquired for the purpose of this mandate. Explain the use of each type of equipment. Leased equipment (with an option to purchase), are considered purchases. If the equipment is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the equipment that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

(5) Travel Expenses

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

(6) Training

The cost of training specified in Section 6, Reimbursable Activities, are reimbursable. Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of

personnel conducting or attending the training, registration fees, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form CA-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. School districts must give the number of caregiver affidavits filed in the fiscal year of claim.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

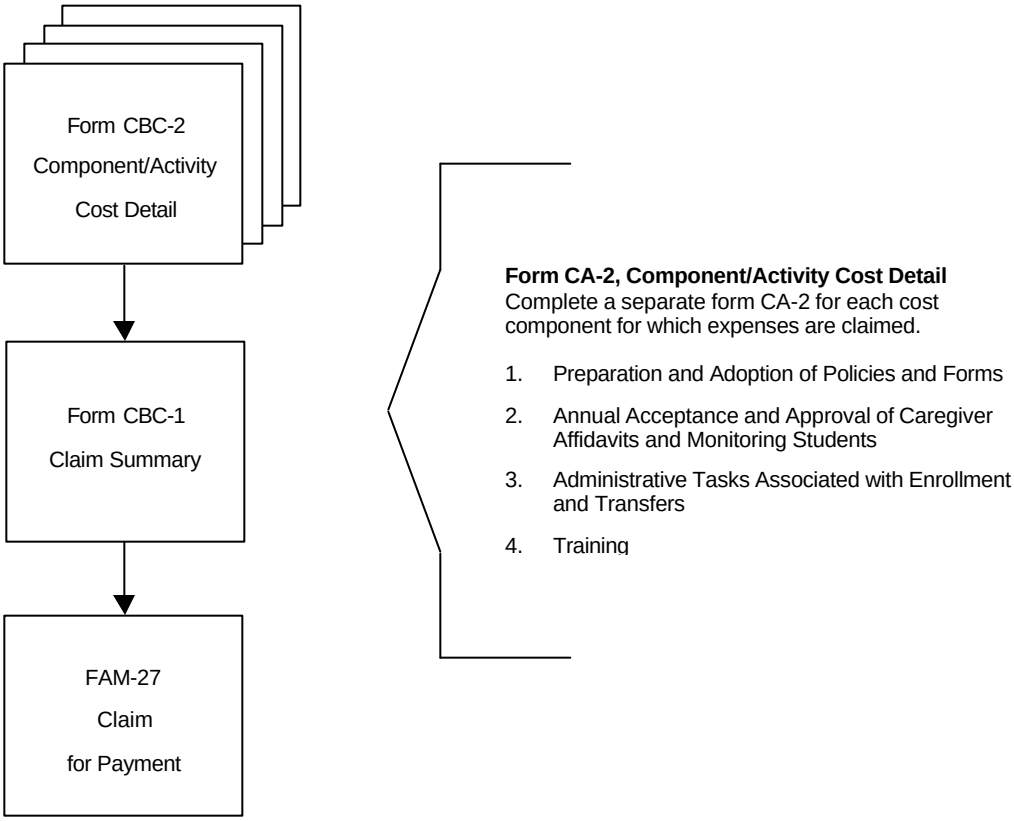
C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form CA-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Cost Accounting Statistics

The Commission on State Mandates requests that claimants send a copy of form CA-1 for the initial year's reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile: (916) 445-0278. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

Illustration of Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
CAREGIVER AFFIDAVITS

For State Controller Use Only	Program
(19) Program Number 00172	172
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) CA-1, (03)	
(23) CA-1, (04)(1)(f)	
(24) CA-1, (04)(2)(f)	
(25) CA-1, (04)(3)(f)	
(26) CA-1, (04)(4)(f)	
(27) CA-1, (06)	
(28) CA-1, (07)	
(29) CA-1, (09)	
(30) CA-1, (10)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 172	CAREGIVER AFFIDAVITS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CA-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form CA-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CA-1, (03), means the information is located on form CA-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 172	MANDATED COSTS CAREGIVER AFFIDAVITS CLAIM SUMMARY	FORM CA-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___
(03) Number of caregiver affidavits filed in year of claim		

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Equipment	(e) Contract Services	(f) Total
1. Preparation and Adoption of Policies, Procedures and Forms						
2. Annual Acceptance and Approval of Caregiver Affidavits and Monitoring Students						
3. Administrative Tasks Associated with Enrollment and Transfers						
4. Training						
(05) Total Direct Costs						

Indirect Costs		
(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction		
(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount	[Line (08) – {line (09) + line (10)}]	

Program 172	CAREGIVER AFFIDAVITS CLAIM SUMMARY Instructions	FORM CA-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form CA-1 must be filed for a reimbursement claim. Do not complete form CA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CA-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of caregiver affidavits that were filed in the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the total from form CA-2, line (05), columns (d), (e), (f), (g), and (h) to form CA-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 172	MANDATED COSTS CAREGIVER AFFIDAVITS COMPONENT/ACTIVITY COST DETAIL	FORM CA-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

☐ Preparation and Adoption of Policies, Procedures, and Forms

☐ Administrative Tasks

☐ Annual Acceptance and Approval of Caregiver Affidavits and Monitoring Students

☐ Training

(04) Description of Expenses: Complete columns (a) through (h). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Equipment	(h) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 172	CAREGIVER AFFIDAVITS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CA-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CA-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel expenses, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles			
Training	Employee Name/Title Name of Class		Dates Attended			Registration Fee			
Equipment	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Cost = Unit Cost x Quantity Used		Invoices
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Cost = Hourly Rate x Hours Worked	Copy of Contract and Invoices

(05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form CA-1, block (04), columns (a), (b), (c), (d) and (e) in the appropriate row.

CHARTER SCHOOLS

1. Summary of Chapter 781, Statutes of 1992

Chapter 781, Statutes of 1992, effective January 1. 1993, added Part 26.8 to the Education Code, commencing with Section 47600 to establish a process for individuals to petition local school district governing boards to establish charter schools which would be exempt from state laws governing school district programs, except for those encompassed in the charter. Various requirements of the Charter Schools Act of 1992 establish specific responsibilities for school district and county office of education governing boards.

Section 47605, Subdivision (b), requires that the governing board of a school district hold a public hearing to consider the level of employee and parental support for a petition within thirty days of receiving a petition. Within sixty days of receiving a petition, subject to one thirty-day continuance by agreement of the parties, the governing board of a school district shall either grant or deny the petition according to thirteen conditions specified in Subdivision (b) and the conditions stated in Subdivision (h), generally referred to as the "elements of a school charter".

Section 47605, Subdivision (g), authorizes the governing board of a school district to request additional information from petitioners.

Section 47605, Subdivision (j)(1), requires the governing body of a county office of education to select and convene a review panel at the request of any petitioner whose charter petition was denied by the school district governing board.

Section 47605, Subdivision (j)(2), requires the review panel to make a determination regarding the actions of the school district governing board and either agree with the decision or resubmit the charter petition to the school district governing board for reconsideration.

Section 47605, subdivision (j)(3), requires the school district governing board to rehear the charter petition upon remand from the county office of education review committee. If the school district governing board once again denies the petition, the county office of education governing board must hold a public hearing in the manner specified in Subdivision (b) and either grant or deny the charter.

Section 47607, Subdivision (a), authorizes the charter granting authority to revise and renew charters. Subdivision (b) authorizes the charter granting authority to revoke charters for specified reasons.

On July 21, 1994, the Commission on State Mandates determined that Chapter 781, Statutes of 1992, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. Initial funding for Chapter 781, Statutes of 1992, is provided for in the local government claims bill AB 818 enacted as Chapter 914, Statutes of 1995. The bill appropriated $1,713,000 for payment of claims of school districts seeking reimbursement of mandated costs for the period 01/01/93 to 06/30/93 and fiscal years 1993/94, 1994/95 and 1995/96.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

An eligible claimant may file a reimbursement and/or an estimated claim. A reimbursement claim detail the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a), Government Code, provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Funding of a Mandated Program

After funds are initially provided by special legislation to reimburse costs of State mandated programs, claims are due 120 days from the date the State Controller's Office issues claiming instructions for the program. Accordingly, claims to be filed are:

1) Reimbursement claims detailing the actual costs incurred for the period 1/1/93 to 6/30/93, and 1993/94 and 1994/95 fiscal years must be filed with the State Controller's Office and postmarked by August 19, 1996. If the reimbursement claim is filed after the deadline of August 19, 1996, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

2) Estimated claims for costs to be incurred during the 1995/96 fiscal year must be filed with the State Controller's Office and postmarked by August 19, 1996. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1995/96 reimbursement claim must be filed by November 30, 1996.

B. Annually Thereafter

1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

2) After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year regardless whether the payment was more or less than the actual costs. If the district fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

   A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Scope of the Mandate

A. For school districts that received an original charter school petition and county offices of education that received a petition subsequent to its denial upon reconsideration by the school district, to: Respond to requests for information from the public; conduct a public hearing to consider the level of community support for the petition; review and evaluate the petition for its compliance with the conditions stated in the Charter Schools Act; grant or deny the petition within sixty days of receiving the petition, subject to one thirty-day continuance by agreement of the parties; monitor the charter school performance to determine if its goals and objectives were achieved; upon cause, hear and decide on a revocation of the charter; and evaluate and decide on requests for revision or renewal of charters.

B. For county offices of education that received an appeal of a charter school denied by a school district to: Select and convene a review panel of three governing board members and three teachers from other school districts to determine if the school district governing board acted properly in denying the petition, and if necessary, request the school district governing board to reconsider the charter petition.

C. For school districts that have denied an original charter school petition, to: Respond to the inquiry of the panel review convened by the county superintendent and reconsiders the charter petition if so requested.

D. For other school districts to provide personnel to take part in the review panel convened by the county superintendent of schools.

7. Reimbursable Components

Eligible claimants will be reimbursed for the increased costs incurred for the following activities:

A. Administrative Process for Charter School Petitions

(1) Responding to Information Requests

Providing information, upon request, to the community regarding the Charter Schools Act of 1992 and the governing board's charter policy and procedures.

(2) Evaluating Petitions

Administrative review and evaluation of qualified charter petitions for compliance with criteria for the granting of charters.

(3) Public Hearings

Administrative preparation for the conducting of public hearings needed to reach a determination for adoption, reconsideration, renewal, revision, revocation, or appeal of a petition.

(4) Monitoring the Charter

Subsequent administrative review, analysis, and reporting on the charter school's performance for purposes of charter reconsideration, renewal, revision, evaluation or revocation by the governing body.

B. Petition Appeals

(1) Staffing and convening the county office review panel

(2) Conducting an analysis of the school district decision process

(3) Responding to the review panel inquiries and requests

(4) Reporting to the involved parties

8. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant receives from any source (e.g. federal, state grants, foundations, etc.) as a result of this mandate shall be identified and deducted so only net local

costs are claimed.

9. Claim Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for form CS-1 and CS-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form CS-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits
Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate and the related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to employee time records that show the employee's actual time spent on the mandate.

2) Materials and Supplies

Only expenditures that can be identified as a direct cost of the mandate may be claimed. List the cost of materials that have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

3) Contracted Services

Give the name(s) of contractor(s) who performed the service. Describe the activities performed by each named contractor, actual time spent on the mandate, inclusive dates when the services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents for actual costs must be retained by the claimant for a period of four years after the end of the calendar year in which the reimbursement claim was filed or last amended. Effective July 1, 1996, the document retention period is two years after the end of the calendar year in which the reimbursement claim was filed or last amended. Such documents shall be made available to the State Controller's Office on request.

B. Form CS-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of petitions received for charter schools.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form CS-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
CHARTER SCHOOLS

For State Controller Use Only	Program
(19) Program Number 00140	140
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) CS-1, (03)	
(23) CS-1, (04)(1)(d)	
(24) CS-1, (04)(2)(d)	
(25) CS-1, (06)	
(26) CS-1, (07)	
(27) CS-1, (09)	
(28) CS-1, (10)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 140	CHARTER SCHOOLS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CS-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form CS-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CS-1, (03), means the information is located on form CS-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 140	MANDATED COSTS CHARTER SCHOOLS CLAIM SUMMARY	FORM CS-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics

(03) Number of Petitions Received for Charter Schools	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total
1. Administrative Process for Charter School Petitions				
2. Petition Appeals				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) – {line (09) + line (10)}]	

Program 140	CHARTER SCHOOLS CLAIM SUMMARY INSTRUCTIONS	FORM CS-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which the costs were incurred or are to be incurred.

Form CS-1 must be filed for a reimbursement claim. Do not complete form CS-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CS-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of petitions received for charter schools.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form CS-2, line (05) columns (d), (e) and (f) to form CS-1, block (04) columns (a), (b) and (c) in the appropriate row. Total each row and enter in column (d)

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d) and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as direct result of this mandate. Submit a detail schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, and other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS CHARTER SCHOOLS COMPONENT/ACTIVITY COST DETAIL	FORM CS-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identity the component being claimed.

☐ 1. Administrative Process for Charter School Petitions

☐ 2. Petition Appeals

(04) Description of Expenses: Complete columns (a) through (f).

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hours Worked or Quantity	(c) Hourly Rate or Unit Cost	Object Accounts (d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services
(05) Total ☐ Subtotal ☐ Page:_____of _____					

CHARTER SCHOOLS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CS-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CS-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in line (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, etc. All supporting documents must be retained by the claimant for a period of four years after the end of the calendar year in which the reimbursement claim was filed or last amended. Effective July 1, 1996, the document retention period is two years after the end of the calendar year in which the reimbursement claim was filed or last amended. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub-object Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name Title Activities Performed	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates for Service			Itemized Cost for Services Performed	Invoice

(05) Total line (04), columns (d), (e) and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/ activity, number each page. Enter totals from line (05), columns (d), (e) and (f) to form CS-1, block (04) columns (a), (b) and (c) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-02

COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING

APRIL 8, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the County Office of Education Fiscal Accountability Reporting program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Education Codes Sections 1240, subdivision (j), 1240.2, 1620, 1622, 1625, 1628, and 1630 as added and amended by Chapters 917 and 1452, Statutes of 1987, et al list the activities necessary for county offices of education to comply with annual budget reporting requirements.

On October 26, 2000, the COSM determined that Chapter 917/87 and 1452/87, et al establish costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any County Superintendent of Schools or county office of education, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of this program are reimbursable for fiscal years 1996-97, through 2000-01 and must be filed with the SCO and be delivered or postmarked on or before **August 6, 2002**. Estimated claims for 2001-02 fiscal year must also be delivered or postmarked on or before **August 6, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants

can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: January 24, 2002
j:\Mandates\1997\tc\97tc20\PsGs\pgadopt012402

Parameters and Guidelines

Education Code Sections 1240, subdivision (j), 1240.2, 1620, 1622, 1625, 1628, and 1630

Statutes of 1987, Chapters 917 and 1452
Statutes of 1988, Chapters 1461 and 1462
Statutes of 1990, Chapter 1372
Statutes of 1991, Chapter 1213
Statutes of 1992, Chapter 323
Statutes of 1993, Chapters 923 and 924
Statutes of 1994, Chapters 650 and 1002
Statutes of 1995, Chapter 525

County Office of Education Fiscal Accountability Reporting

I. SUMMARY OF THE MANDATE

On October 26, 2000, the Commission on State Mandates adopted its Statement of Decision for this claim finding that Education Code sections 1240, subdivision (j), 1240.2, 1620, 1622, 1625, 1628, and 1630 impose a new program or higher level of service within an existing program upon county offices of education within the meaning of section 6, article XIII B of the California Constitution and costs mandated by the state pursuant to Government Code section 17514. Accordingly, the Commission approved this test claim for the following activities necessary for county offices of education to comply with annual budget reporting requirements:

1. Preparing, reviewing, approving and submitting, in the format or on forms prescribed by the State Superintendent of Public Instruction, financial and budgetary status reports, one within 45 days of the conclusion of the period ending October 31, and one within 45 days of the period ending January 31. Certifying in writing, either positively, qualifiedly or negatively, within 45 days after the close of the period being reported, whether the county office of education is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent two fiscal years. (Ed. Code, § 1240, subd. (j).)

2. Sending a copy of each county office of education budget status report and financial certification to the State Superintendent of Public Instruction. (Ed. Code, § 1240, subd. (j).)

3. Sending a copy of any negative or qualified county office of education financial certification to the State Controller. (Ed. Code, § 1240, subd. (j).)

4. Providing to the State Controller and the State Superintendent of Public Instruction, no later than June 1, a financial statement that covers the financial and budgetary status of the county office of education for the period ending April 30 and projects the fund and cash balances of the county office of education as of June 30. This is only applicable to a county office of education that has a qualified or negative financial certification. (Ed. Code, § 1240.2.)

5. Adjusting for the earlier deadline of holding the public hearing by July 1. (One-time, if costs were incurred within reimbursement period.) (Ed. Code, § 1620.)

6. Revising the county office of education budget to reflect changes in projected income or expenditures subsequent to July 1, including any response to the recommendations of the State Superintendent of Public Instruction. (Ed. Code, § 1622.)

7. Posting the agenda at least 72 hours prior to the public hearing regarding the budget revisions, including the location where the revised budget and supporting data will be available for public inspection (only when not reimbursable under the Open Meetings Act Parameters and Guidelines). (Ed. Code, § 1622.)

8. Holding a second public hearing prior to finalizing the revised budget. (Ed. Code, § 1622.)

9. Filing the revised budget with the county board of supervisors and the county auditor. (Ed. Code, § 1622.)

10. Drafting a statement of correction when the county office of education incurs a negative balance. (Ed. Code, § 1625.)

11. Preparing and filing with the State Superintendent of Public Instruction a statement of all receipts and expenditures of the county office of education for the preceding fiscal year, in a format or on forms prescribed the State Superintendent of Public Instruction. (Ed. Code, § 1628.)

12. Submitting to the State Superintendent of Public Instruction, in response to a request pursuant to Education Code section 1630, subdivision (a)(3), a financial projection of all fund and cash balances. (Ed. Code, § 1630.)

13. Encumbering all contracts and other obligations, but only when performed in compliance with Education Code section 1630, subdivision (a)(4). (Ed. Code, § 1630.)

14. Preparing for the State Superintendent of Public Instruction, in response to a request pursuant to Education Code section 1630, subdivision (a)(4), appropriate cash-flow analyses and monthly or quarterly budget revisions. (Ed. Code, § 1630.)

15. Recording all receivables and payables, but only when performed in compliance with Education Code section 1630, subdivision (a)(4). (Ed. Code, § 1630.)

16. Submitting a proposal to the State Superintendent of Public Instruction, in response to a request pursuant to Education Code section 1630, subdivision (a)(5), for addressing the fiscal conditions that resulted in the determination that the county office of education may not meet its financial obligations. (Ed. Code, § 1630.)

II. ELIGIBLE CLAIMANTS

County Superintendents of Schools (county offices of education) which incur increased costs as a result of this mandate are eligible to claim reimbursement pursuant to Government Code section 17519.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes of 1998, chapter 681 (effective September 22, 1998), stated that a test claim must be submitted on or before December

31 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was submitted on December 22, 1997, therefore all mandated costs incurred on or after July 1, 1996 are reimbursable.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of release of claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed except as otherwise provided for by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the following activities are eligible for reimbursement:

A. Public Hearing on Proposed Budget (Ed. Code, § 1620.)

Amending the policies and procedures to reflect the earlier deadline of July 1 for holding a public hearing on the proposed county school service fund budget. (One-time activity.)

B. Annual Statement of Receipts and Expenditures (Ed. Code, § 1628.)

On or before September 15 each year, the county superintendent of schools shall prepare and file with the State Superintendent of Public Instruction, on forms or in a format prescribed by the State Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the county office of education for the preceding fiscal year.

C. Revised Annual Budget (Ed. Code, § 1622.)

- On or before September 8, the county board of education shall revise the county office of education budget to reflect changes in projected income or expenditures subsequent to July 1 and to include any response to the recommendations of the State Superintendent of Public Instruction.
- The county office of education shall post the agenda 72 hours prior to holding a second public hearing regarding the budget revisions, including the location where the revised budget and supporting data will be available for public inspection (only when not reimbursable under the Open Meetings Act Parameters and Guidelines).
- The county board of education shall hold a second public hearing prior to finalizing the revised budget.
- The county board of education shall file the adopted revised budget with the State Superintendent of Public Instruction, the county board of supervisors, and the county auditor.

D. Negative Fund or Cash Balances (Ed. Code, § 1625.)

When a county office of education reports a negative unrestricted fund balance or a negative cash balance in the annual budget report or in the audited annual financial statements, the county superintendent of schools shall prepare and include with the budget and the financial certifications a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current budget year.

E. Interim Fiscal Report Preparation (Ed. Code, §§ 1240, subd. (j), 1240.2.)

The superintendent of schools of each county shall prepare and submit two reports during the fiscal year to the county board of education. The first report shall cover the financial and budgetary status of the county office of education for the period ending October 31. The second report shall cover the period ending January 31. Both reports shall be reviewed by the county board of education and approved by the county superintendent of schools no later than 45 days after the close of the period being reported. As part of each report, the superintendent shall certify in writing whether or not the county office of education is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative pursuant to standards prescribed by the State Superintendent of Public Instruction. Copies of each certification, and of the report containing that certification, shall be sent to the State Superintendent of Public Instruction at the time the certification is submitted to the county board of education.

F. Qualified and Negative Interim Fiscal Reports (Ed. Code, §§ 1240, subd. (j), 1240.2.)

Copies of each qualified or negative certification, and of the report containing that certification, shall be sent to the State Controller at the time the certification is submitted to the county board of education. (Ed. Code, § 1240 subd. (j).) The superintendent of schools of each county who files a qualified or negative certification for the second report required pursuant to Education Code section 1240, subdivision (j), and a county office of education that is classified as qualified or negative by the State Superintendent of Public Instruction, shall prepare and provide to the State Superintendent of Public Instruction and the State Controller, no later than June 1, a financial statement that covers the financial and budgetary status of the county office of education for the period ending April 30 and projects the fund and cash balances of the county office of education as of June 30. (Ed. Code, § 1240.2.)

G. Reports by Insolvent COE (Ed. Code, § 1630.)

If the State Superintendent of Public Instruction determines that the county office of education may be unable to meet its financial obligations for the current or two subsequent fiscal years, or if the county office of education has a qualified financial certification, the county office of education shall, upon the request of the State Superintendent of Public Instruction:

- Submit a financial projection of all fund and cash balances of the county office of education as of June 30 of the current year and subsequent fiscal years as the State Superintendent of Public Instruction requires (Ed. Code, § 1630 (a)(3).);
- Encumber all contracts and other obligations (Ed. Code, § 1630 (a)(4).);

- Prepare appropriate cash-flow analyses and monthly or quarterly budget revisions (Ed. Code, § 1630 (a)(4).);
- Record, as appropriate, all receivables and payables (Ed. Code, § 1630 (a)(4).); and
- Submit a proposal for addressing the fiscal conditions that resulted in the determination that the county office of education may not be able to meet its financial obligations. (Ed. Code, § 1630 (a)(5).)

The activities required by Education Code section 1630, subdivision (a)(4), do not include activities performed in the normal course of business. Reimbursement for these activities is limited to situations specified in Education Code section 1630 where the State Superintendent of Public Instruction requires the county office of education to perform the activities specified in Education Code section 1630, subdivision (a)(4).

H. Training

Train staff on implementing the reimbursable activities listed in section IV, activities A through G, of these parameters and guidelines. (One-time activity for each employee.)

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each of the following cost elements to each reimbursable activity identified in Section IV of this document.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

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. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

VI. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of the validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the

reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

B. Record Keeping

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended.[*] See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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 received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations, section 1183.2.

[*] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
COUNTY OFFICE OF EDUCATION
FISCAL ACCOUNTABILITY REPORTING

For State Controller Use Only
(19) Program Number 00209
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 209

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) CFAR-1, (04)(1)(f)	
(23) CFAR-1, (04)(2)(f)	
(24) CFAR-1, (04)(3)(f)	
(25) CFAR-1, (04)(4)(f)	
(26) CFAR-1, (04)(5)(f)	
(27) CFAR-1, (04)(6)(f)	
(28) CFAR-1, (04)(7)(f)	
(29) CFAR-1, (04)(8)(f)	
(30) CFAR-1, (06)	
(31) CFAR-1, (07)	
(32) CFAR-1, (09)	
(33) CFAR-1, (10)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 209	COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CFAR-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form CFAR-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CFAR-1, (04)(1)(f), means the information is located on form CFAR-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 209	MANDATED COSTS COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING CLAIM SUMMARY	FORM CFAR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) Leave Blank

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Public Hearing on Proposed Budget						
2. Annual Statement of Receipts & Expenditures						
3. Revised Annual Budget						
4. Negative Fund or Cash Balances						
5. Interim Fiscal Report Preparation						
6. Qualified and Negative Interim Fiscal Reports						
7. Reports by Insolvent COE						
8. Training						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 209	COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING CLAIM SUMMARY Instructions	FORM CFAR-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form CFAR-1 must be filed for a reimbursement claim. Do not complete form CFAR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CFAR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form CFAR-2, line (05), columns (d) through (h), to form CFAR-1, block (04), columns (a) through (e), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 209	MANDATED COSTS COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING COMPONENT/ACTIVITY COST DETAIL	FORM CFAR-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- ☐ Public Hearing on Proposed Budget
- ☐ Annual Statement of Receipts & Expenditures
- ☐ Revised Annual Budget
- ☐ Negative Fund or Cash Balances
- ☐ Interim Fiscal Report Preparation
- ☐ Qualified and Negative Interim Fiscal Reports
- ☐ Reports by Insolvent COE
- ☐ Training

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 209	COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CFAR-2

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form CFAR-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CFAR-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, fixed assets, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or payment was made at the time the claims are filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form CFAR-1, block (04), columns (a) through (e) in the appropriate row.

Collective Bargaining

1. Summary of Chapters 961/75 and 1213/91

The Rodda Act repealed Education Code Article 5 (commencing with § 13080), of Chapter 1 of Division 10 and added Chapter 10.7 (commencing with § 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations.

The Rodda Act, which became operative July 1, 1976, repealed the Winton Act and enacted provisions requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. It also established the Public Employment Relations Board (PERB). PERB is responsible for issuing formal interpretations and rulings regarding collective bargaining under the Rodda Act.

Government Code Section 3547.5 as added by Chapter 1213, Statutes of 1991, requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations but before the agreement becomes binding.

On July 17, 1978, the Commission on State Mandates (COSM), (formerly Board of Control) determined that Chapter 961, Statutes of 1975, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

On August 20, 1998, COSM determined that Chapter 1213, Statutes of 1991, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county office of education, or community college district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the amended parameters and guidelines by COSM. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school districts, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating school district. A school district may

withdraw from the combined claim form by providing a written notice of its intent to file a separate claim to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims- -County offices of education and school districts that submitted 1998-99 fiscal year claims for professional and consultant services at the $100 per hour rate may amend their claims to be reimbursed at the $135 per hour rate.

Pursuant to Government Code Section 17561, Subdivision (d)(1)(A), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Amended reimbursement claims for the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by August 3, 2000. If the amended reimbursement claim is filed after the deadline of August 3, 2000, the approved amount of the difference between the $100 and $135 rate change must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) An amended 1999-00 estimated claim for professional and consultant services at the $135 per hour rate may be filed with the State Controller's Office and postmarked by August 3, 2000. Timely filed amended estimated claims will be paid before late claims.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__Reimbursement Claim" and/or "19__/20__Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the school district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the school district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

The objective of the reporting forms is to determine the Rodda Act costs incurred during the current year and compare them with the adjusted costs incurred in the base year under the Winton Act. The first three claim components listed below apply to both the Winton Act and Rodda Act. Components D through F, which apply to the Rodda Act, represent activities that were not required under the Winton Act.

A. Determining Bargaining Units and Exclusive Representation

The cost of determining appropriate bargaining units, exclusive representation and representatives are reimbursable. Activities determined to be eligible reimbursements for this component are as follows:

(1) Bargaining Unit Lists

Development of proposed lists for the bargaining unit determination hearings.

(a) Contract services necessary for development of proposed lists.

(b) Salaries and benefits of district employees and related costs necessary to develop proposed lists.

(2) PERB Hearings

Representation costs for the school employer at PERB hearings held to determine the bargaining units and their exclusive representative.

(a) Salaries and benefits of district employees used to prepare for and represent employer at hearings.

(b) Contract services used to prepare for and represent the employer at hearings.

(3) Substitutes

The cost of hiring substitutes to replace the employer and exclusive bargaining unit witnesses required testifying at PERB hearings. The claimant must include with the claim, a list of teacher witnesses, their job classifications, and the date they were required to testify.

The cost of substitute release time for employee witnesses asked to attend PERB hearings by bargaining units, but not required to testify, is not eligible for reimbursement in this component.

(4) Travel

Travel Expenses incurred by district employer representatives required to attend PERB hearings. Reimbursement shall reflect the rate specified by the regulations governing employees of the local school district. However, the reimbursement cannot exceed the rate adopted by the Board of Control for state employees.

(5) Transcript

The cost of preparing one transcript per PERB hearing is reimbursable.

B. Election of Unit Representation

The cost of elections and decertification elections of unit representatives is reimbursable in the event PERB determines that a question of representation exists and orders an election held by secret ballot. The claimant must include with the claim, any PERB agreements or orders that state how the election must be held.

Activities eligible for reimbursement for this component are as follows:

(1) Precinct Voting List

The salaries, benefits, and related cost of developing and preparing a precinct list, if required by PERB.

(2) Ballot Tally Observers

The salary and benefits of a school employer representative, if required by PERB to observe the ballot count.

C. Cost of Negotiations

Costs associated with receipt of the exclusive representative's initial contract proposal, holding public hearings, providing a reasonable number of copies of the employer's contract proposal to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement. The claimant must include with the claim, a listing of the dates of all negotiation sessions held during the fiscal year of claim.

Activities determined to be eligible for reimbursement of this component are as follows:

(1) Representative's Contract Proposal

The employer's cost of analyzing the exclusive representative's initial contract proposal.

(a) Salaries and benefits for public school employer representatives and supporting personnel participating in planning sessions and related contract services.

(2) Public Hearings

The cost of holding public hearings related to the contract negotiations.

(3) Public Distribution of Proposed Contract

The cost of providing a reasonable number of copies of the district's proposed contract to the public.

(a) Reproduction of copies of the initial contract proposal for the district's supervisory, management, and confidential representatives are reimbursable.

(b) A reasonable number of copies of the initial contract for distribution to the public is reimbursable.

(4) District Contract Proposal

The cost of employer salaries and benefits necessary for development and presentation of the initial district proposal and related contract services.

(5) Negotiation

The cost of negotiating a contract with the employee representatives.

(a) Salaries and benefits for district employer representatives participating in negotiations and related contract services. Reimbursable costs for a maximum of five school district representatives per unit per negotiating session will be reimbursed.

(b) Substitutes hired so that exclusive bargaining unit representatives can attend negotiations. List the job classification of the bargaining unit representative who required a substitute. List the dates and time the substitute worked. Substitute costs for a maximum of five representatives per unit negotiating per session are reimbursable.

(6) Public Distribution of Final Contract

The cost of reproduction of the contract and distribution of the final contract agreement.

(a) Reproduction of copies of the initial contract for distribution to the district's supervisory, management, and confidential employee representatives.

(b) A reasonable number of copies of the final contract for purposes of public information.

The following costs are not eligible for reimbursement of this component:

(c) The cost of copies of the final contract provided to the collective bargaining unit members.

(d) The salaries of union representatives.

D. Impasse Proceedings

The cost of impasse proceedings is reimbursable. Activities determined to be reimbursable for this component are as follows:

(1) Mediation

Representation costs for the school employer at mediation sessions are reimbursable.

(a) Salaries and benefits for district employees to prepare and represent the employer at the sessions. Cost for a maximum of five public school employer representatives per mediation session will be reimbursed.

(b) Contract services used to prepare for and represent the employer at the sessions.

(c) The cost of substitutes hired to allow exclusive bargaining unit representatives to attend impasse proceedings. List the job classification of the employee witnesses and the dates and time of their attendance at mediation sessions. Reimbursement to a public school district employer is limited to the cost of hiring a maximum of five substitutes to replace five representatives so they can attend a mediation session.

(d) The cost of renting facilities for the sessions.

(e) The cost of the mediator is not eligible for reimbursement.

(2) Fact Finding

The cost of development and publication of the findings of the panel.

(a) All the costs of the district employer representative serving on the fact-finding panel.

(b) Fifty percent of the cost of the fact-finding panel mutually incurred by the employer representative and the employee bargaining unit representative. This may include the cost of teacher substitutes so that witnesses can attend fact-finding proceedings and the rental of facilities required to conduct the fact-finding hearing.

(c) Special costs imposed on the district for the development of unique data required by a fact-finding panel. Describe the special costs and explain why this data would not have been required by a fact-finding panel under the Winton Act.

E. Collective Bargaining Agreement Disclosure

Disclosure of collective bargaining agreement *after* the negotiation and *before* adoption by the governing body, as required by Government Code Section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement).

(1) Prepare the disclosure forms and documents.

(2) Distribute a copy of the disclosure forms and documents to board members with a copy of the proposed agreement.

(3) Make a copy of the disclosure forms and documents and the proposed agreement available to the public, prior to the day of the public meeting.

(4) Train employer's personnel to prepare the disclosure forms and documents.

(5) Materials and supplies necessary to prepare the disclosure forms and documents.

For items (1) through (3) above, list the date(s) of the public hearing(s) at which the major provisions of the agreement were disclosed in accordance with the requirements of Government Code Section 3547.5 and the Department of Education Advisory 92-01 (or subsequent replacement).

Procedures or formats that exceed those or duplicate activities required under any other statute or executive orders are not reimbursable under this component.

F. Contract Administration

The cost of contract administration and adjudication of contract disputes either by arbitration or litigation is reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Training Sessions

Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel regarding contract administration and interpretation of the negotiated contract.

(2) Grievances

(a) Salaries and benefits of public school personnel involved in adjudication of contract disputes along with related contract services.

(b) Substitutes hired so that representative of an exclusive bargaining unit can attend adjudication hearings regarding contract disputes. List the job classifications of the employee witnesses and the dates and time they were required to attend adjudication hearings.

(c) The cost of one transcript per hearing is reimbursable.

(3) Contract Disputes Presented Before PERB

(a) Public school employer costs regarding contract disputes that are presented before PERB.

(b) Litigation costs incurred by a public school employer as a defendant in a court suit involving contract disputes may be reimbursable. (See (4) "Appeal of PERB Ruling," below, if claimant is the plaintiff).

(c) Expert witness fees if the witness is called by the public school employer.

(d) Reasonable reproduction costs for copies of a new contract that is required as a result of a dispute.

(e) A public school employer's portion of an arbitrator's fees (50% of costs) for adjudicating grievances.

(4) Appeal of PERB Ruling

Reasonable claimant costs associated with a contract dispute are reimbursable when the claimant is the plaintiff in a court suit to appeal a PERB ruling and the claimant is the prevailing party.

(a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.

(b) The claimant must include with the claim a copy of the court's ruling.

(c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.

No reimbursement shall be provided for filing of a brief with the court by a person who is not party to a litigation (i.e., amicus curiae).

The following costs are not eligible for reimbursement of this component:

(d) Contract interpretations conducted at staff meetings.

(e) Personal development and informational programs (i.e., classes, conferences, seminars, workshops) and time spent by employees attending such meetings.

(f) Labor/management non-adversarial training sessions

(g) Purchase of books and subscriptions for personal development and information purposes.

G. Unfair Labor Practice Charges

The cost of unfair labor practice adjudication process and public notice complaints are reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Unfair Labor Practice Presented to PERB

(a) Salaries and benefits of public school district representatives and related contract services.

(b) The cost of substitutes hired to replace representatives of an exclusive bargaining unit required to attend adjudication hearings regarding unfair labor practice charges.

(c) The cost of a transcript for each PERB hearing.

(d) Reasonable reproduction costs.

(e) Expert witness fees if the witness is called by the public school district.

(2) Appeal of a PERB Ruling

Claimant costs associated with the appeal of a PERB unfair labor practice decision are reimbursable if the claimant is the prevailing party.

(a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.

(b) The claim must include a copy of the court's ruling.

(c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

The following costs are not eligible for reimbursement of this component:

(d) Appeal of an unfair labor practice if PERB is the prevailing party.

(e) The filing of a brief with the court by a person who is not party to the litigation (i.e., amicus curiae).

7. Reimbursement Limitations

A. Fringe Benefits

The actual fringe benefit costs may be claimed if supported by an itemized list of the costs, such as for: Retirement, social security, health and dental insurance, workers' compensation, etc.. If no itemization is submitted, twenty one percent of direct salary may be used for computing the fringe benefit costs.

B. Contract Services

The contract services guidelines in 8.A.(3) shall prevail, except that the reimbursable fee for collective bargaining contract services will not exceed $135 per hour. Additionally, annual retainer fees shall be based on a fee not greater than $135 per hour. The claims that are based on annual retainers shall contain a certification that the fee is no greater than $135 per hour. Reasonable expenses will also be paid if identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be

reimbursed in an amount higher than that received by state employees as established under Title 2, Division 2, Section 700ff, California Code of Regulations.

C. Travel Expenses

Reimbursement of business and travel expenses is limited to an amount and type of that which can be claimed by state employees. Refer to Appendix B, State of California, Travel Expense Guidelines, for current per diem rates.

D. Other Revenue Sources

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

E. Governing Authority

Salaries and expenses of the governing authority e.g. the Board of Trustees and Superintendent of Schools, are not reimbursable as a direct cost. These are costs of general government as described by the federal guideline "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," ASMB C-10.

F. Quantify "Increased" Costs

Determination of increased costs for each of these components requires the cost of current year Rodda Act activities to be offset (reduced) by the cost of the base year Winton Act activities. The Winton Act base year is generally fiscal year 1974-75.

Winton Act base year costs are adjusted by the Implicit Price Deflator (IPD) prior to offset against the current year Rodda Act costs for claim components, 6.A., 6.B., and 6.C. The IPD shall be listed in the annual claiming instructions.

Base Year	Adjustment	
1974-75	1.490	1979-80 FY
1974-75	1.560	1980-81 FY
1974-75	1.697	1981-82 FY
1974-75	1.777	1982-83 FY

The cost of a claimant's current year Rodda Act activities are offset (reduced) by the cost of the base year Winton Act activities either by matching each component when claimants can provide sufficient documentation to segregate each component of the Winton Act base year activity costs or, by combining all three components when claimant cannot satisfactorily segregate each component of the Winton Act base year costs.

All allowable activity costs for Rodda Act components, 6.D., 6.E., 6.F., and 6.G., are increased costs since there were no similar activities required by the Winton Act; therefore no Winton Act base year offset is to be calculated.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphic presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CB-1 and CB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in this program. The claim forms provided for this program can be duplicated

and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary.

A. Form CB-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CB-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Actual benefit percent must be itemized. If no itemization is submitted, twenty one percent (21%) must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

(2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Show the name(s) of professionals or consultants separately, specify the functions performed relative to the mandate, length of appointment, and the itemized costs of such services. Invoices must be submitted as supporting documentation with the claim. The maximum reimbursable fee for contract services is $135 per hour. Annual retainer fees shall be no greater than $135 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts and other documents evidencing the travel expenses.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form CB-1, Claim Summary

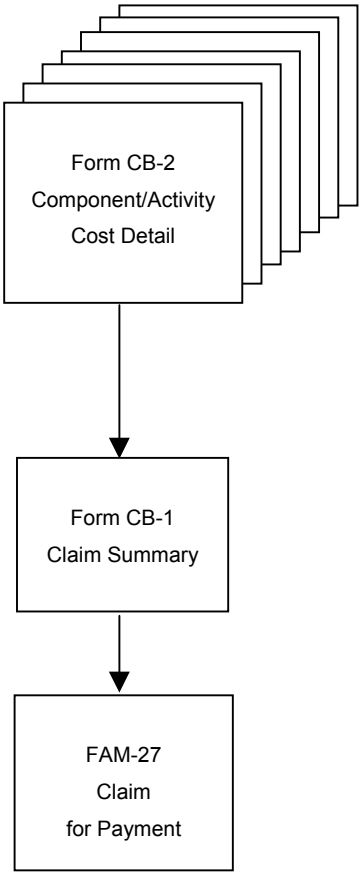
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from form CB-2 and carried forward to form FAM-27.

School districts and county offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. Community college districts must use one of the following three alternatives: A federally approved rate based on OMB Circular A-21; the State Controller's FAM-29C that utilizes CCFS-311.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the school district. All applicable information from form CB-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

Illustration of Forms



Form CB-2, Component/Activity Cost Detail
Complete a separate form CB-2 for each cost component claimed.

A. Determining Bargaining Units and Exclusive Representation

(1) Bargaining Unit Lists
(2) PERB Hearings
(3) Substitutes
(4) Travel Costs
(5) Transcripts

B. Election of Unit Representation

(1) Precinct Voting List
(2) Ballot Tally Observers

C. Cost of Negotiations

(1) Representative's Contract Proposal
(2) Public Hearings
(3) Public Distribution of Proposed Contract
(4) District Contract Proposal
(5) Negotiation
(6) Public Distribution of Final Contract

D. Impasse Proceedings

(1) Mediation
(2) Fact Finding

E. Collective Bargaining Agreement Disclosure

(1) Prepare Disclosure Forms and Documents
(2) Distribute Forms and Documents
(3) Copy Forms and Documents
(4) Train Employer's Personnel
(5) Purchase Necessary Supplies

F. Contract Administration

(1) Training Sessions
(2) Grievances
(3) Contract Disputes Presented to PERB
(4) Appeal of a PERB Ruling

G. Unfair Labor Practice Charges

(1) Unfair Labor Practice Presented to PERB
(2) Appeal of a PERB Ruling

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
COLLECTIVE BARGAINING

For State Controller Use Only
(19) Program Number 00011
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 011

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) CB-1, (03)(1)(e)	
(23) CB-1, (03)(2)(e)	
(24) CB-1, (03)(3)(e)	
(25) CB-1, (03)(4)(e)	
(26) CB-1, (03)(5)(e)	
(27) CB-1, (03)(6)(e)	
(28) CB-1, (03)(7)(e)	
(29) CB-1, (04)(d)	
(30) CB-1, (04)(e)	
(31) CB-1, (05)(e)	
(32) CB-1, (07)	
(33) CB-1, (12)	
(34) CB-1, (14)	
(35) CB-1, (15)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) 20___/20 ___	(12) 20___/20 ___
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 011	ALLOCATION OF PROPERTY TAX REVENUE: EDUCATIONAL REVENUE AUGMENTATION FUNDS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CB-1 and enter the amount from line (16).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X " in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form CB-1, line (16). The total claimed amount must be a minimum of $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CB-1, (03)(01)(e), means the information is located on form CB-1, block (03), line (1), column (e). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 011	MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY	FORM CB-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐ Estimated ☐	20___/20___

Rodda Act Direct Costs	Cost Elements				
(03) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel	(d) Contract Services	(e) Total
1. Determining Bargaining Units and Exclusive Representation					
2. Election of Unit Representation					
3. Cost of Negotiations					
4. Impasse Proceedings					
5. Collective Bargaining Agreement Disclosure					
6. Contract Administration					
7. Unfair Labor Practice Charges					
(04) Total Rodda Act Direct Costs					
Winton Act Direct Costs					
(05) Base Year, 1974-75 Direct Costs					
(06) Base Year Direct Costs Adjusted by IPD	[Line (05)(e) x 3.291 for 2002-03 F.Y.]				
(07) Increased Direct Costs	[Line (04)(e) – line (06)]				
Indirect Costs					
(08) Total Rodda Act Direct Costs less Contract Services	[Line (04)(e) – line (04)(d)]				
(09) Base Year Costs less Contract Services adjusted by IPD	[{Line (05)(e) - line (05)(d)} x 3.291]				
(10) Increased Direct Costs less Contract Services	[Line (08) - line (09)]				
(11) Indirect Cost Rate	From J-380 or J-580				%
(12) Increased Indirect Costs	[Line (10) x line (11)]				
(13) Total Increased Direct and Indirect Costs	[Line (07) + line (12)]				
Cost Reduction					
(14) Less: Offsetting Savings					
(15) Less: Other Reimbursements					
(16) Total Claimed Amount	[Line (13) – {line (14) + line (15)}]				

Program 011	COLLECTIVE BARGAINING CLAIM SUMMARY Instructions	FORM CB-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form CB-1 must be filed for a reimbursement claim. Do not complete form CB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CB-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) For each of the reimbursable components, enter the total allowable cost from form CB-2, line (05), columns (d) through (g) onto form CB-1, block (03), lines (1) through (7), columns (a) through (d). Total each line and enter in column (e).

(04) Add columns (03)(d) and (e) for Cost Elements, and enter the totals on this line.

(05) Method A. Enter the 1974-75 Winton Act (base year) costs on line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).

Method B. Enter the amount from form CB-1.1, line (04)(b) onto line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).

(06) Method A. Multiply the base year cost on line (05)(e) by the implicit price deflator (IPD). The 2002-03 IPD is 3.291.

Method B. Enter the amount from form CB-1.1, line (04)(d).

(07) Subtract the Base Year Direct Costs Adjusted by the IPD, line (06), from Total Rodda Act Direct Cost, line (04)(e).

(08) Subtract Total Contract Services, line (04)(d), from Total Rodda Act Direct Costs, line (04)(e).

(09) Subtract Base Year Contract Services, line (05)(d), from Base Year, 1974-75 Direct Costs, line (05)(e), and multiply the remainder by the IPD.

(10) Subtract Base Year Costs less Contract Services adjusted by the IPD, line (09), from Total Rodda Act Direct Costs less Contract Services, line (08).

(11) Enter the indirect cost rate. School districts (K-12) may compute the amount of indirect costs to claim by multiplying their total direct costs by the State Department of Education forms J-380 or J-580 rate applicable to the fiscal year of costs.

(12) Multiply Increased Direct Costs less Contract Services, line (10), by the Indirect Cost Rate, line (11).

(13) Enter the sum of Incremental Costs, line (07), and Incremental Indirect Costs, line (12).

(14) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(15) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(16) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (14), and Other Reimbursements, line (15), from Total Direct and Indirect Costs, line (13). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 011	MANDATED COSTS COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS	FORM CB-1.1

(01) Claimant	(02) Fiscal Year 20___/20___

NOTE: Beginning with the 1992-93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974-75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974-75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs are being filed.

(03) Complete the following:

(a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.

(b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).

(c) Enter in column (c) the product of multiplying the 1974-75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.

(d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

Similar Cost Components of the Rodda Act and Winton Act	(a) Current Rodda Act Costs	(b) 1974-75 Winton Act Costs Applied	(c) 1974-75 Winton Act Costs Adjusted by IPD	(d) Winton Act Costs to be Applied
1. Determination of Bargaining and Exclusive Representation	$	$	$	$
2. Election of Unit Representation				
3. Meet and Confer (Cost of Negotiations)				
4. Totals	$	$	$	$

Program 011	MANDATED COSTS COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL	FORM CB-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- ☐ Determining Bargaining Units and Exclusive Representation
- ☐ Election of Unit Representation
- ☐ Cost of Negotiations
- ☐ Impasse Proceedings
- ☐ Collective Bargaining Agreement Disclosure
- ☐ Contract Administration
- ☐ Unfair Labor Practice Charges

(04) Description of Expenses: Complete columns (a) through (g)

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel	(g) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____						

Revised 09/03

Program 011	COLLECTIVE BARGAINING COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CB-2

(01) Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year costs were incurred.

(03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form CB-2 shall be prepared for each component that applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rate(s), fringe benefit(s), materials and supplies used, travel, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date of the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title Activities	Benefit Rate	Hours Worked	Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost = Hourly Rate x Hours Worked	Copy of Contract and invoices

(05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form CB-1, block (03), columns (a), (b), (c), and (d) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-10

COMPREHENSIVE SCHOOL SAFETY PLANS

AUGUST 11, 2003

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Comprehensive School Safety Plans program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Education Code §§35294.1, 35294.2, 35294.6, and 35294.8, as added and amended by Chapter 736, Statutes of 1997, and Chapter 996, Statutes of 1999, require each school district and county office of education to develop and adopt comprehensive school safety plans that are relevant to the safety needs of each school.

On July 30, 2002, the COSM approved amendments to the statement of decision, adopted on August 23, 2001. COSM found that Education Codes §§35294.1, 35294.2, 35294.6, and 35294.8, as added and amended by Chapter 736, Statutes of 1997, and Chapter 996, Statutes of 1999, established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Except for community colleges, any school district, as defined in GC §17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of Chapter 736/97 are reimbursable for the period January 1, 1998, to June 30, 1998, and fiscal years 1998-99, through 2002-03 and must be filed with the SCO and be delivered or postmarked on or before **December 9, 2003**.

Costs incurred in implementing the provisions of Chapter 996/1999 are reimbursable for the period January 1, 2000, to June 30, 2000, and fiscal years 2000-01 through 2002-03 and must be filed with the SCO and be delivered or postmarked on or before **December 9, 2003.** However, 2002-03 actual claims may be filed on or before **January 15, 2004**, without incurring a late penalty. These P's and G's are operative for reimbursement claims filed for fiscal years 1998-1999 through 2002-2003. Reimbursement claims (including estimated claims) filed for fiscal years 2003-2004 and beyond must be filed under the combined set of P's and G's for the *Comprehensive School Safety Plans* and *Emergency Procedures, Earthquake Procedures***,** *and*

Disasters programs to be issued in the near future. Claims filed after the deadline will be reduced by a late penalty of 10%.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**.

Minimum Claim Cost

If the total costs for a given year do not exceed $1,000, no reimbursement shall be allowed except as otherwise allowed by GC §17564. The county superintendent of schools shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. Combined claims may be filed only when the county is the fiscal agent for the school districts. A combined claim must show the individual claim costs for each eligible school district.

Reimbursement of Claims

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.

Reimbursement claims will only be reimbursed to the extent that expenditures can be supported. If such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics. Refer to Sections IV and V of the attached P's & G's.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the COSM's P's and G's. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.shtml**.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: May 29, 2003

PARAMETERS AND GUIDELINES

Education Code Sections 35294.1, 35294.2, 35294.6, and 35294.8
Statutes 1997, Chapter 736
Statutes 1999, Chapter 996

Comprehensive School Safety Plans
Effective For Reimbursement Claims Filed through 2002-03 Fiscal Year

I. SUMMARY OF THE MANDATE

The test claim legislation (Statutes 1997, chapter 736 and Statutes 1999, chapter 996) enacted the *Comprehensive School Safety Plans* program that requires each school district and county office of education to develop and adopt comprehensive school safety plans that are relevant to the safety needs of each school.

On July 30, 2002, the Commission on State Mandates (Commission) approved amendments to the statement of decision adopted on August 23, 2001, for "*Comprehensive School Safety Plans*" (99-TC-10 [amended by 98-TC-01]). The Commission found that Education Code sections 35294.1, 35294.2, 39294.6, and 35294.8 constitute a new program or higher level of service and impose costs mandated by the state within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

Any "school district," as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

III. PERIOD OF REIMBURSMENT

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on June 21, 1999. Statutes 1997, chapter 736 became operative and effective on January 1, 1998. Therefore, costs incurred on or after January 1, 1998 for compliance with Statutes 1997, chapter 736 are eligible for reimbursement. Statutes 1999, chapter 996 became operative and effective on January 1, 2000. Therefore, costs incurred on or after January 1, 2000 for compliance with Statutes 1999, chapter 996 are eligible for reimbursement.

These parameters and guidelines are operative for reimbursement claims (including estimated claims) filed for fiscal years 1998-1999 through 2002-2003. Reimbursement claims (including estimated claims) filed for fiscal years 2003-2004 and beyond must be filed under the combined set of parameters and guidelines for *Comprehensive School Safety Plans* and *Emergency Procedures, Earthquake Procedures, and Disasters*.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions.

For initial claims and annual claims filed on or after September 30, 2002, 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.

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 costs were 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 school district and county office of education, the following activities are reimbursable:

A. One-Time Activities

1. Review Existing Plan

   Review the safety plan in existence on December 31, 1997, to determine if it satisfies the requirements of Education Code section 35294.9.

2. Comprehensive School Safety Plans

   Schools satisfying Education Code sections 35294.1, subdivision (d) (small school district if it develops a district-wide plan applicable to each school site) and/or 35294.9 (schools with pre-existing compliant plans) are exempt from activities 2. a-g. Schools that are exempt may not seek reimbursement for these activities.

   a. Write and develop a comprehensive school safety plan relevant to the needs and resources of each school site (Ed. Code, §35294.1, subd. (a) & (b)).

   b. Consult in writing with a law enforcement agency when writing and developing the plan (Ed. code, § 34294.1, subd. (b)(3)).

   c. Consult, cooperate and coordinate with other school sites, if practical, in developing a school safety plan (Ed. Code, § 35294.2, subd. (d)).

d. Assess the current status of school crime committed on school campuses and at school-related functions (Ed. Code, §35294.2, subd. (a)(1)).

e. Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety (Ed. Code, §35294.2, subd (a)(2)). Any activities already reimbursed under *School Crimes Report II* (97-TC-03), shall not be reimbursed under *Comprehensive School Safety Plans.*

f. Develop and include procedures in the school safety plan for:

- Child abuse reporting procedures consistent with Article 2.5 (commencing with section 11164) of Title 1 of Part 4 of the Penal Code.
- Routine and emergency disaster procedures, but only to the extent that these costs are not claimed under *Emergency Procedures, Earthquake Procedures, and Disasters* (Statutes 1985, chapter 1659).
- Policies pursuant to subdivision (d) of section 48915 (listing particular circumstances for expulsion) for pupils who have committed a listed act and other school-designated serious acts which could lead to suspension, expulsion, or mandatory expulsion recommendations, pursuant to Article 1 (commencing with section 48900) of Chapter 6 of Part 27, but only to the extent that these costs have not been claimed under *Suspensions, Expulsions, and Expulsion Appeals* (Statutes 1975, chapter 1253).
- The definition of "gang-related apparel" if a school has adopted a dress code. The definition shall be limited to apparel that, if worn or displayed on a school campus, reasonably could be determined to threaten the health and safety of the school environment.
- Procedures for safe ingress and egress of pupils, parents and school employees to and from school.
- Procedures for a safe and orderly environment conducive to learning at the school.

g. Integrate existing policies and procedures on sexual harassment, emergency disasters, dress code, notification to teachers of dangerous pupils, and school discipline into the school safety plan.

(Ed. Code, §35294.2, subd. (a)(2).)

3. Adoption of the Initial Plan

a. Before adopting its comprehensive school safety plan, the schoolsite council or school safety planning committee holding a public meeting at the school site to allow members of the public the opportunity to express an opinion about the school safety plan (Ed. Code, §35294.8, subd. (b)). Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under the *Comprehensive School Safety Plans*.

b. Adoption by the school of a comprehensive school safety plan by March 1, 2000 (Ed. Code, §35294.6, subd. (a)).

c. In order to ensure compliance with this article, submission by each school of its comprehensive school safety plan to the school district or county office of education for approval (Ed. Code, §§35294.2, subd. (f) and 35294.8, subd. (a)).

B. Ongoing Activities

1. Update the Plan

a. No less than once per year, evaluate and amend, as needed, the comprehensive school safety plan by the school safety planning committee to ensure the plan is properly implemented (Ed. Code, §35294.2, subd. (e)).

b. On or before March 1 of each year, review and update of the plan (Ed. Code, §35294.6, subd. (a)).

c. Consult, cooperate and coordinate with other school sites, *if practical,* in updating the safety plan (Ed. Code, §35294.2, subd. (d)).

d. Commencing in July 2000, and on or before July 1 of each year, each school shall include the status of their safety plan, including a description of its key elements, in the annual school accountability report card (Ed. Code, §35294.6, subd. (b)). Any activities already reimbursed under the *School Accountability Report Cards* program (Statutes 1989, chapter 1463) shall not be reimbursed under *Comprehensive School Safety Plans*.

e. Submit the updated plan to the school district or county office of education (Ed. Code, §35294.2, subd. (f) and §35294.8, subd. (c)).

f. On or before October 15 of each year school districts and county offices of education shall report to the State Department of Education any schools that have not complied with the requirement to write and develop a safety plan (Ed. Code, §35294.8, subd. (c)).

g. Each school district shall make available an updated file of all safety-related plans and materials for public inspection (Ed. Code, §35294.2, subd. (e)).

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. Direct costs that are eligible for reimbursement are:

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. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services. The cost of contracting with consultants to develop the school safety plans is not eligible for reimbursement.

4. Fixed Assets and Equipment

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

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter[*] 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. 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 SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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, service fees collected, federal funds and other state funds shall be identified and deducted from this claim. Any grants received under the Safe School Plans for New Schools Grant Program shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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

---

[*] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

[*] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State 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, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
COMPREHENSIVE SCHOOL SAFETY PLANS

For State Controller Use Only
(19) Program Number 00223
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 223

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20 ____**	(12) **20___/20 ____**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

Reimbursement Claim Data	
(22) CSSP-1, (04)(A)(1)(f)	
(23) CSSP-1, (04)(A)(2)(f)	
(24) CSSP-1, (04)(A)(3)(f)	
(25) CSSP-1, (04)(B)(a)(f)	
(26) CSSP-1, (04)(B)(b)(f)	
(27) CSSP-1, (04)(B)(c)(f)	
(28) CSSP-1, (04)(B)(d)(f)	
(29) CSSP-1, (04)(B)(e)(f)	
(30) CSSP-1, (04)(B)(f)(f)	
(31) CSSP-1, (04)(B)(g)(f)	
(32) CSSP-1, (06)	
(33) CSSP-1, (07)	
(34) CSSP-1, (09)	
(35) CSSP-1, (10)	
(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 223	COMPREHENSIVE SCHOOL SAFETY PLANS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CSSP-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 and supporting schedules for each fiscal year.

(13) Enter the amount of the reimbursement claim from form CSSP-1, line (11). The total claimed amount must exceed $1,000.

(14) **Filing Deadline. Initial Claims of Ch. 736/97 et seq.** Reimbursement claims for the period 1/1/98 to 6/30/98 and fiscal years 1998-99 through 2002-03 must be filed on or before **December 9, 2003**, or the claims must be reduced by a late penalty. However, reimbursement claims for fiscal year 2002-03 must be filed by **January 15**. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. Reimbursement claims for fiscal year 2002-03 must be filed by **January 15** of the following fiscal year in which costs were incurred, or the claims shall be reduced by a late penalty of 10%. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty).

(15) If filing an actual reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. CSSP-1, (04)(A)(1)(f), means the information is located on form CSSP-1, block (04)(A), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the school district's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 223	MANDATED COSTS COMPREHENSIVE SCHOOL SAFETY PLANS CLAIM SUMMARY	FORM CSSP-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year ___ / ___

Claim Statistics

(03) Leave blank.

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel	(f) Total
A. One Time Costs						
1. Existing Plan Review						
2. Comprehensive School Safety Plans						
3. Initial Plan Adoption						
B. Ongoing Costs						
Updating CSSP						
a. Evaluation & Amendment						
b. 3/1 Review & Update						
c. Review with Other Sites						
d. 7/1 Status of CSSP						
e. Submission to SD/COE						
f. 10/15 Report to SDE						
g. Public Inspection						
(05) Total Direct Costs						

Indirect Costs		
(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 223	COMPREHENSIVE SCHOOL SAFETY PLANS CLAIM SUMMARY Instructions	FORM CSSP-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form CSSP-1 must be filed for a reimbursement claim. Do not complete form CSSP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CSSP-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the total from form CSSP-2, line (05), columns (d) through (h) to form CSSP-1, block (04), columns (a) through (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580 as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 223	MANDATED COSTS COMPREHENSIVE SCHOOL SAFETY PLANS COMPONENT/ACTIVITY COST DETAIL	FORM CSSP-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time

☐ Existing Plan Review ☐ Comprehensive School Safety Plans ☐ Initial Plan Adoption

Ongoing

☐ Evaluation & Amendment ☐ 3/1 Review & Update ☐ Review with Other Sites

☐ 7/1 Status of CSSP ☐ Submission to SD/COE ☐ 10/15 Report to SDE

☐ Public Inspection

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 223	COMPREHENSIVE SCHOOL SAFETY PLANS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CSSP-2

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CSSP-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form CSSP-1, block (04), columns (a) through (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-15

COUNTY TREASURY OVERSIGHT COMMITTEES (SCHOOL DISTRICTS)

OCTOBER 9, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the County Treasury Oversight Committees program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Article 6, GC § 27130 et seq., as added by Chapter 784, Statutes of 1995, requires the establishment of a county treasury oversight committee for any county that is investing surplus funds. Chapter 156, Statutes of 1996, made technical, nonsubstantive changes to §§ 27131 and 27136 and amended §§ 27132.1, 27132.2, and 27132.3 to further restrict the activities and qualifications of members on the oversight committee.

On July 27, 2000, the COSM determined that GC § 27130 et seq., establish costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any county superintendent of schools or designee who is a member of the oversight committee and incurs increased costs with respect to the activities identified in Section IV (C)(1) of these P's & G's is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of GC § 27130 et seq. are reimbursable for the period January 1, 1996, to June 30, 1996, and fiscal years 1996-97 through 2000-01 and must be filed with the SCO and be delivered or postmarked on or before **February 6, 2002**. Estimated claims for the 2001-02 fiscal year must also be delivered or postmarked on or before **February 6, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment,"

specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: July 26, 2001
F:\MANDATES\1996\9636503\Ps&Gs\pg072601.doc

CLAIMANT'S REVISED PARAMETERS AND GUIDELINES, AS MODIFIED BY STAFF

Government Code Sections 27130, 27131,
27132, 27132.1, 27132.2, 27132.3, 27132.4,
27133, 27134, 27135, 27136, 27137
Statutes of 1995, Chapter 784
Statutes of 1996, Chapter 156

County Treasury Oversight Committees

I. SUMMARY OF THE MANDATE

Statutes of 1995, chapter 784 added article 6, section 27130, et seq. to the Government Code requiring the establishment of a County Treasury Oversight Committee for any county that is investing surplus funds. Specifically, the legislation:

1. defines the membership of the committee;
2. declares that the meetings of the committee are open to the public and subject to the Ralph M. Brown Act;
3. requires the county treasurer to annually prepare an investment policy that will be reviewed and monitored by the Oversight Committee;
4. requires the County Treasury Oversight Committee to cause an annual audit to be conducted to determine compliance with article 6 of the Government Code; and
5. requires the county treasurer to evaluate and approve any withdrawal of funds proposed by a local agency that seeks to withdraw funds for the purpose of investing or depositing those funds outside the county treasury pool.

Statutes of 1996, chapter 156 made technical, nonsubstantive changes to sections 27131 and 27136, and amended sections 27132.1, 27132.2, and 27132.3 to further restrict the activities and qualifications of members on the Oversight Committee.

On July 27, 2000, the Commission on State Mandates adopted its Statement of Decision, finding that the test claim legislation imposes a reimbursable state mandated program upon local agencies within the meaning of article XIII B, section 6, of the California Constitution and section 17514 of the Government Code.

II. ELIGIBLE CLAIMANTS

Any county, or city and county.

Any County Superintendent of Schools who is a member of the Oversight Committee is an eligible claimant with respect to the activities identified in Section IV (C)(1) of these Parameters and Guidelines.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes of 1998, chapter 681, stated that a test claim must be submitted on or before December 31st following a given fiscal year to establish eligibility for that fiscal year. The County of San Bernardino filed the test claim for this state mandated program on December 30, 1996, establishing eligibility for reimbursement beginning July 1, 1995. However, Statutes of 1995, chapter 784 was not in effect until January 1, 1996. Therefore, costs incurred for implementing Statutes of 1995, chapter 784 on or after January 1, 1996 are eligible for reimbursement.

Statutes of 1996, chapter 156, which contained an urgency clause, was not effective until July 12, 1996. However, this legislation made only technical, nonsubstantive changes and further restricted the activities and qualifications of the Oversight Committee members. Therefore, all of the reimbursable activities listed in Section IV., Reimbursable Activities, of the Parameters and Guidelines were effective, and are therefore eligible for reimbursement, on or after January 1, 1996.

Actual costs for one fiscal year shall be included in each claim. Estimated costs of the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years'costs shall be submitted within 120 days from the date on which the State Controller issues claiming instructions.

If the total costs for a given year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

The direct and indirect costs of labor, materials and supplies, contracted services, equipment, training, and travel incurred for the mandate components listed below are eligible for reimbursement.

Eligible claimants are only entitled to reimbursement for the proportionate share of costs borne by the claimant, and its dependent special districts, as measured by their percentage of ownership in the county treasury's investment pool. Claims filed with the State Controller's Office shall identify the claimant's percentage of ownership in the county treasury's investment pool.

A. One-time Activities:

1. Create and determine the exact size and membership of the County Treasury Oversight Committee, which shall consist of 3 to 11 members appointed as specified in Government Code section 27132. (Gov. Code, § 27131, 27132.)
2. Provide training to inform new members of the County Treasury Oversight Committee of their campaign, fiscal and employment restrictions, as follows:

- They may not be employed by an entity that has contributed to the campaign of a candidate for the office of local treasurer, or contributed to the campaign of a candidate to be a member of a legislative body on any local agency that has deposited funds in the county treasury, in the previous three years or during the period that the employee is a member of the committee. (Gov. Code, § 27131.1.)
- They may not directly or indirectly raise money for a candidate for local treasurer or a member of the governing board of any local agency that has deposited funds in the county treasury while a member of the committee. (Gov. Code, § 27131.2.)
- They may not secure employment with, or be employed by, bond underwriters, bond counsel, security brokerages or dealers, financial services firms, with whom the treasurer is doing business during the period that the person is a member of the committee or for one year after leaving the committee. (Gov. Code, § 27131.3.)
- That nothing in this article (Gov. Code, § 27130 et seq.) shall be construed to allow the County Treasury Oversight Committee to direct individual investment decisions, select individual investment advisors, brokers, or dealers, or impinge on the day-to-day operations of the county treasury. (Gov. Code, § 27137.)

B. Ongoing Activities — Counties:

1. Revise the size and membership of the County Treasury Oversight Committee, as needed. (Gov. Code, § 27131, 27132.)
2. Prepare the annual statement of investment policy and submit it to the board of supervisors and the Oversight Committee for review and approval at a public hearing. (Gov. Code, § 27133.)

   This activity is also claimable under the *Investment Reports* program, CSM 96-358-02, (Stats. 1996, ch. 156). Claimants may claim reimbursement for the performance of this activity under these Parameters and Guidelines *or* the *Investment Reports* Parameters and Guidelines, but not both.
3. Cause an annual audit to be conducted to determine the county treasury's compliance with this article (Gov. Code, § 27130 et seq.). The audit may include issues relating to the structure of the investment portfolio and risk. (Gov. Code, § 27134.)
4. Prepare for and conduct meetings of the Oversight Committee. (Gov. Code, §§ 27131, 27132.4.)
5. Oversight Committee meetings shall be open to the public and subject to the provisions of the Ralph M. Brown Open Meetings Act. (Gov. Code, § 27132.4.) This shall include the following:

- Preparing a single agenda containing a brief general description of each item of business to be transacted or discussed at a regular meeting and citing the time and location of the regular meeting; and
- Posting a single agenda 72 hours before a meeting in a location freely accessible to the public.

Claimants may claim reimbursement for the performance of this activity under these Parameters and Guidelines or the *Open Meetings Act* Parameters and Guidelines (CSM-4257), but not both.

6. Evaluate and approve the withdrawal of funds proposed by any local agency for the purpose of investing or depositing outside the county treasury pool. (Gov. Code, § 27136.)

C. Ongoing Activities — County Superintendent of Schools or designee:

1. Prepare for and attend meetings of the Oversight Committee. (Gov. Code, § 27132, subd. (d).)

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of these Parameters and Guidelines.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Reimbursement for personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. Materials and Supplies

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate.

Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.

4. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

B. Indirect Costs

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

County Offices of Education must use the J-580 (or subsequent replacement) nonrestrictive costs rate provisionally approved by the California Department of Education.

All other claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

VI. SUPPORTING DATA

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State

Controller's Office, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source, including but not limited to federal funds and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's Office claiming instructions, for those costs mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
COUNTY TREASURY OVERSIGHT COMMITTEES (SCHOOL DISTRICTS)

For State Controller Use Only
(19) Program Number 00206
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 206

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data

(22) CTOC-1, (04)(1)(e)	
(23) CTOC-1, (04)(2)(e)	
(24) CTOC-1, (06)	
(25) CTOC-1, (07)	
(26) CTOC-1, (09)	
(27) CTOC-1, (10)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 206	COUNTY TREASURY OVERSIGHT COMMITTEES (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03), Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05), Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CTOC-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09), Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11), Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form CTOC-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CTOC-1, (04)(1)(e), means the information is located on form CTOC-1, block (04), line (1), column (e). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 206	MANDATED COSTS COUNTY TREASURY OVERSIGHT COMMITTEES (SCHOOL DISTRICTS) CLAIM SUMMARY	FORM CTOC-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) Leave blank	

Direct Costs	**Object Accounts**				
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Travel	(e) Total
One-Time Costs					
1. Training					
Ongoing Costs					
2. Preparation and Attendance of CTOC Meetings					
(05) Total Direct Costs					

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

Program 206	COUNTY TREASURY OVERSIGHT COMMITTEES (SCHOOL DISTRICTS) CLAIM SUMMARY Instructions	FORM CTOC-1

(01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form CTOC-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form CTOC-1 must be filed for a reimbursement claim. Do not complete form CTOC-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CTOC-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the total from form CTOC-2, line (05), columns (d) through (g) to form CTOC-1, block (04), columns (a) through (d) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (e).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 206	MANDATED COSTS COUNTY TREASURY OVERSIGHT COMMITTEES (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL	FORM CTOC-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

One-Time Costs: ☐ Training

Ongoing Costs: ☐ Preparation and Attendance of CTOC Meetings

(04) Description of Expenses			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Travel
(05) Total ☐ Subtotal ☐ Page: ____ of ____						

Program 206	COUNTY TREASURY OVERSIGHT COMMITTEES (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CTOC-2

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Component. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CTOC-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel expenses, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries And Benefits	Employee Name Title Activities Performed	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
		Benefit Rate		Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked		Copy of Contract and Invoices
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode				Cost = Rate x Days or Miles or Total Travel Cost	

(05) Total line (04), columns (d) through (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (g) to form CTOC-1, block (04), columns (a) through (d) in the appropriate row.

Criminal Background Checks

(aka Michelle Montoya School Safety Act)

1. Summary of Chapters 588/97 and 589/97

Education Code Sections 44332.6, 44830.1, 45122.1, 45125, and 45125.1 as added and amended by Chapters 588 and 589 Statutes of 1997, require school districts to obtain criminal background checks (cbc's) on specified certificated and non-certificated employees prior to hiring and to obtain certification that specified employees of entities that contract for janitorial, administrative, landscape, transportation, and food related services have been fingerprinted. This mandate also requires school districts to suspend and terminate specified certificated employees, temporary, substitute, and probationary employees hired before September 30, 1997, if the school district receives notification from the Department of Justice (DOJ) that the employee has been convicted of a violent or serious felony.

On March 25, 1999, the Commission on State Mandates (COSM) determined that Chapters 588 and 589, Statutes of 1997, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code Section 17500) of Division 4 of Title 2.

2. Eligible Claimants

With the exception of community colleges, any school district as defined in Government Code Section 17519 that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.[1]

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by COSM. Funding for payment of initial claims covering fiscal period September 30, 1997, to June 30, 1998, and the 1998-99 and 1999-00 fiscal years may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school districts, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating school district. A school district may withdraw from the combined claim form by providing a written

[1] The activities under this mandate also apply to charter schools.

notice of its intent to file a separate claim to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial and revised claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the period September 30, 1997, through June 30, 1998, and the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by May 2, 2000. If the reimbursement claim is filed after the deadline of May 2, 2000, the approved claim must be reduced by a penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1999-00 fiscal year must be filed with the State Controller's Office and postmarked by May 2, 2000. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1999-2000 reimbursement claim must be filed by January 15, 2001.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim" and/or "19__/20__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the school district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the school district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, materials and supplies, contract services, equipment, training, and travel for the following activities only are eligible for reimbursement.

A. CBC FOR Previously Exempted, Non-Certificated Employees Hired after 9/30/97

Obtaining fingerprints and the required processing fee from applicants selected for all non-certificated employee positions (school districts with an ADA of 400,000 or more and school districts wholly within a city and county only) or for temporary and substitute non-certificated employees employed for less than the school year (all other school districts); processing the fingerprints and any required forms, sending the fingerprints and forms to the Department of Justice (DOJ), resolving problems with DOJ; and reviewing the cbc's and other correspondence from DOJ to determine whether the applicant was arrested or convicted of a violent or serious

felony. Secondary school pupils employed in a temporary part-time position at the school they attend are exempt from these requirements.

For all non-certificated employees at all school districts hired after 9/30/97, the cost of overtime for existing employees required to perform the duties of the non-certificated applicant during the waiting period (from the date an offer of employment was made to the date the school district received the cbc from DOJ) are reimbursable. The difference in cost between the salary and benefits offered to the non-certificated applicant and the salary and benefits of the substitutes and temporary employees hired to perform the duties of the non-certificated applicant during the waiting period are also reimbursable.

B. CBC for Non-Certificated Employees Hired before 9/30/97

The one-time activity of reviewing employment records to determine which of the school district's non-certificated employees with a hire date before 9/30/97, except for pupils employed at the school they attend, did not have a cbc completed; obtaining fingerprints from these employees, processing the fingerprints and the required forms, forwarding this information to DOJ , resolving problems with DOJ, reviewing the cbc's and other correspondence from DOJ to determine whether the employee was convicted of a violent or serious felony. Fees school districts pay to DOJ for this process are reimbursable.

For all non-certificated employees hired before 9/30/97 at all schools, the cost of overtime for existing employees required to perform the duties of the non-certificated employees during the period from the date the employee was removed from his/her employment pending a cbc to the date that the school district received the cbc from DOJ are reimbursable. The difference in cost between the salary and benefits of the certificated employee and that of substitutes and temporary employees hired to perform the duties of non-certificated employees during the period from the date of removal of the employee pending a cbc to the date the school district received the cbc from DOJ is reimbursable.

C. CBC for Certificated Employees Hired after 9/30/97

Obtaining fingerprints and the required processing fee from applicants selected for all certificated positions; processing the fingerprints and required forms, sending information to DOJ, resolving problems with DOJ; and reviewing cbc's and correspondence from DOJ to determine whether the applicant has been convicted of a serious or violent felony.

For all certificated employees at all school districts hired after 9/30/97, the cost of overtime for existing employees required to perform the duties of the certificated employees during the waiting period is reimbursable. The difference in cost between the salary and benefits of the certificated employees and that of the substitutes and temporary employees during the waiting period is reimbursable.

D. CBC for Certificated Employees Hired before 9/30/97

The one-time activity of reviewing employment records to determine whether any certificated employee hired before 9/30/97, has been convicted of a violent or serious felony (other than a sex or narcotics offense); obtaining fingerprints from certificated employees hired before 9/30/97 for whom no cbc was completed; processing fingerprints and forms; sending the information to DOJ; reviewing the cbc and correspondence from DOJ to determine whether the employee has been convicted of a serious or violent felony. Fees school districts pay to DOJ for processing the information are reimbursable.

For all ceritificated employees at all school districts hired before 9/30/97, the cost of overtime for existing employees required to perform the duties of the certificated employees during the period of removal of the employee pending a cbc to the date the school district receives the CBC from DOJ is reimbursable. The difference in cost between the salary and benefits of the certificated employees and that of the substitutes and temporary employees during the waiting period is reimbursable.

E. CBC for Certificated Employees Applying for a Temporary Certificate or Temporary Certificate of Clearance

Obtaining fingerprints and the required fee for processing and obtaining a criminal record summary from applicants for certificated positions prior to employing such applicants based upon a temporary certificate (county office of education) or a temporary certificate of clearance (school districts); processing fingerprints, forms, and fees, sending information and fees to DOJ for processing, and resolving problems with DOJ; reviewing cbc's and correspondence from DOJ to determine whether the applicant was arrested or convicted of any serious or violent felony; and notifying an applicant whether the county office of education or school district will issue a temporary certificate or temporary certificate of clearance.

For all certificated employees applying for a temporary certificate or temporary certificate of clearance at all school districts hired after 9/30/97, the cost of overtime for existing employees required to perform the duties of the applicants during the waiting period is reimbursable. The difference in cost between the salary and benefits offered to the certificated applicant and that of the substitutes and temporary employees during the waiting period is reimbursable.

Reimbursement for the cost of obtaining a criminal background summary on employees currently and continuously employed by a school district within the county and who serve under a valid credential and have applied for renewal of that credential or for an additional credential is limited to the period from 9/30/97 to 9/25/98.[2]

F. CBC for Contractor Employees

Drafting and revising contracts, bid documents, requests for proposal, and other contract documents to include provisions relating to the duties of entities contracting with school districts to provide janitorial, administrative, landscape, transportation, or food related services to comply with Education Code Section 45125.1; determining whether the employees of entities contracting with school districts to provide these services will have limited contact with pupils; taking appropriate steps to protect the safety of the pupils who may come into contact with contractor employees who will have limited contact with pupils; assuring that the contracting entity provides a certification to the school district that none of its employees have been convicted of a felony and a list of employees who may come into contact with pupils; distributing the list to the appropriate school or schools.

G. Electronic Fingerprinting Equipment

The cost of electronic equipment and other equipment used to obtain cbc's including service system connection costs are reimbursable to the extent that the purchase is cost effective for the school district. Factors to determine cost effectiveness include, but are not limited to, staffing needs and the availability of electronic fingerprinting equipment in other jurisdictions within the community of the school district.

H. Reporting to DOJ

The one-time cost of compiling and preparing a report to DOJ by September 30, 1998, listing all the district's employees for the prior school year and indicating whether a cbc has been completed on each employee.

I. Terminating, Suspending, and Reinstating Employees

1. The one-time activity of reviewing school district records to determine whether any certificated temporary, substitute, or probationary employee hired before 9/30/97 and serving

[2] Education Code § 44332.6 was amended by Chapter 840/98, which added subdivisions (f)(1) and (2) to provide that "a county, or city and county board of education may issue a temporary certificate or temporary certificate of clearance to an employee currently and continuously employed by a school district within the county who is serving under a valid certification and has applied for a renewal of that credential or for an additional credential without obtaining a criminal record summary for that employee." This amendment became effective on September 25, 1998.

prior to March 15 of their second probationary year has been convicted of a violent or serious felony (other than a sex or narcotics offense); terminating such employees.

2. The one-time activity of reviewing school district records to determine if any non-certificated temporary, substitute, or probationary employee hired before 9/30/97 has been convicted of a violent or serious felony (other than a sex or narcotics offense); terminating such employees.

3. Immediately suspending any certificated temporary, substitute, or probationary employee serving before March 15 of his/her second probationary year or any temporary, substitute, or probationary non-certificated employee upon telephonic notice from DOJ that such employee has been convicted of a violent or serious felony.

4. Immediately terminating any certificated temporary, substitute, or probationary employee serving before March 15 of his/her second probationary year or any temporary, substitute, or probationary non-certificated employee upon written notification from DOJ that the employee has been convicted of a violent or serious felony.

5. Reinstating any employee who was suspended or terminated based upon notice from DOJ in the event DOJ withdraws its conviction notification in writing, including, without limitation, all salary, benefits, and other compensation paid to, or on behalf of, the employee upon reinstatement.

The cost of recruiting someone to replace a suspended or terminated employee is reimbursable. The difference between the salary and benefits of the suspended or terminated employee and that of the replacement is also reimbursable, if there are increased costs

J. Preparation of Policies, Procedures, Guidelines, and Training

Preparation and adoption of policies, procedures, and guidelines for obtaining and processing cbc's and other requirements of this mandate. This reimbursable component includes, but is not limited to, reimbursement of labor time of school district personnel involved with review of the test claim legislation; preparation of policies, procedures, and guidelines; preparation for, and attendance at, training sessions, and conducting training sessions. The cost of materials and supplies used for preparing policies, procedures, and guidelines used or distributed in training sessions, fees and costs paid to consultants who conduct training sessions, and travel and training expenses for the school district personnel who conduct or attend traning sessions are reimbursable.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CBC-1 and CBC-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary.

A. Form CBC-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CBC-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

In lieu of actual hours, the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchase shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Fixed Assets

List the purchase price of equipment and other capital assets acquired specifically for the purpose of this mandate. Purchase price includes taxes, delivery, and installation costs. Explain the use of each asset. If the asset is acquired for the subject mandate, but is utilized in some way not directly related to the program, only the prorated portion of the asset that is used for purposes of this program is reimbursable.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the purchases.

(5) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive dates, destination points, and costs.

(6) Training

The cost of training for activities specified in **6. A**. to **J.** may be claimed. Give the name of the training session, dates, location, and name(s) of the employee(s) attending training associated with this mandate. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, training agendas, and other documents evidencing the training expenses.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds were appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form CBC-1, Claim Summary

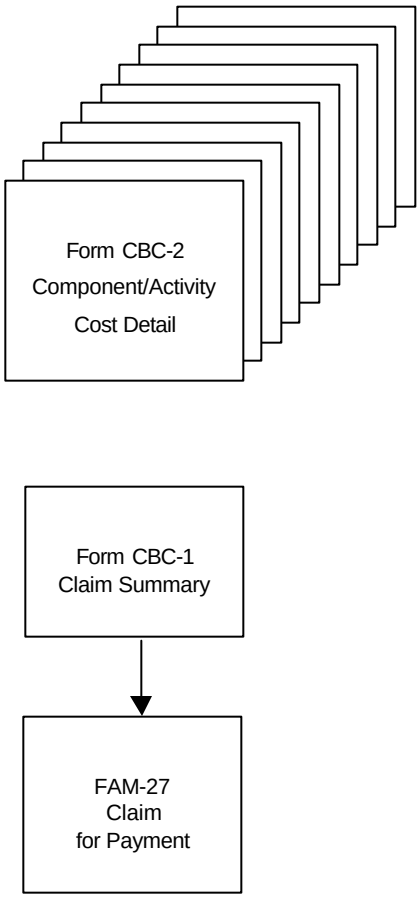
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for which costs are claimed. The claimant must give the total number of persons who had a CBC during the claim period. The direct costs summarized on this form are derived from form CBC-2 and are carried forward to form FAM-27.

School districts and county offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form CBC-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Forms



Form CBC-2, Component/Activity Cost Detail
Complete a separate form CBC-2 for each cost component claimed.

A. CBC for Previously Exempted, Non-Certificated Employees Hired after 9/30/97

B. CBC for Non-Certificated Employees Hired before 9/30/97

C. CBC for Certificated Employees Hired after 9/30/97

D. CBC for Certificated Employees Hired Before 9/30/97

E. CBC for Certificated Employees Applying for a Temporary Certificate or Temporary Certificate of Clearance

F. CBC for Contractor Employees

G. Electronic Fingerprinting Equipment

H. Reporting to DOJ

I. Terminating, Suspending, and Reinstating Employees

J. Preparation of Policies, Procedures, Guidelines, and Training

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
CRIMINAL BACKGROUND CHECKS

For State Controller Use Only	Program
(19) Program Number 00183	183
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) CBC-1, (04)(1)(f)	
(23) CBC-1, (04)(2)(f)	
(24) CBC-1, (04)(3)(f)	
(25) CBC-1, (04)(4)(f)	
(26) CBC-1, (04)(5)(f)	
(27) CBC-1, (04)(6)(f)	
(28) CBC-1, (04)(7)(f)	
(29) CBC-1, (04)(8)(f)	
(30) CBC-1, (04)(9)(f)	
(31) CBC-1, (04)(10)(f)	
(32) CBC-1, (06)	
(33) CBC-1, (07)	
(34) CBC-1, (09)	
(35) CBC-1, (10)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 183	CRIMINAL BACKGROUND CHECKS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CBC-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X " in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form CBC-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CBC-1, (04)(1)(f), means the information is located on form CBC-1, block (04), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 183	MANDATED COSTS CRIMINAL BACKGROUND CHECKS CLAIM SUMMARY	FORM CBC-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Claim Statistics

(03) Leave blank	

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Services and Supplies	(c) Travel and Training	(d) Fixed Assets	(e) Contract Services	(f) Total
1. CBC for Previously Exempted, Non-Certificated Employees Hired after 9/30/97						
2. CBC for Non-Certificated Employees Hired before 9/30/97						
3. CBC for Certificated Employees Hired after 9/30/97						
4. CBC for Certificated Employees Hired before 9/30/97						
5. CBC for Certificated Employees Applying for a Temporary Certificate/Clearance						
6. CBC for Contractor Employees						
7. Electronic Fingerprinting Equipment						
8. Reporting to DOJ						
9. Terminating, Suspending, and Reinstating Employees						
10. Preparation of Policies, Procedures, Guidelines, and Training						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x {line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

Program 183	CRIMINAL BACKGROUND CHECKS CLAIM SUMMARY Instructions	FORM CBC-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form CBC-1 must be filed for a reimbursement claim. Do not complete form CBC-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CBC-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the total from form CBC-2, line (05), columns (d), (e), (f), (g), and (h) to form CBC-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the sum of Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 183	MANDATED COSTS CRIMINAL BACKGROUND CHECKS COMPONENT/ACTIVITY COST DETAIL	FORM CBC-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- ☐ CBC for Previously Exempted, Non-Certificated Hired after 9/30/97
- ☐ CBC for Non-Certificated Hired before 9/30/97
- ☐ CBC for Certificated Hired after 9/30/97
- ☐ CBC for Certificated Hired before 9/30/97
- ☐ CBC for Certificated Applying for a Temporary Certificate/Clearance
- ☐ CBC for Contractor Employees
- ☐ Electronic Fingerprinting Equipment
- ☐ Reporting to DOJ
- ☐ Terminating, Suspending, and Reinstating Employees
- ☐ Preparation of Policies, Procedures, Guidelines, and Training

(04) Description of Expenses: Complete columns (a) through (h). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Fixed Assets	(h) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 183	CRIMINAL BACKGROUND CHECKS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CBC-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CBC-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel expenses, and etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles			
Training	Employee Name/Title Name of Class		Dates Attended			Registration Fee			
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Cost = Unit Cost x Quantity Used		Invoices
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Cost = Hourly Rate x Hours Worked or Total Contract	Copy of Contract and Invoices

(05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form CBC-1, block (04), columns (a), (b), (c), (d) and (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-09

EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS

AUGUST 11, 2003

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Emergency Procedures, Earthquake Procedures, and Disasters program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Education Code Sections (EC §§) 35295, 35296, 35297, 40041.5, and 40042 as added and amended by Chapter 1659, Statutes of 1984, require the governing body of each school district or private school and the county superintendent of schools of each county to establish an earthquake emergency procedure system in each school building under its jurisdiction, and to grant the use of school buildings, grounds, and equipment to public agencies, including the American Red Cross, for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare without recovery of costs from the public agencies.

On July 23, 1987, the COSM determined that EC §§35295, 35296, and 35297 established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Except for community colleges, any school district, as defined in GC §17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of this program are reimbursable for fiscal years 2000-01 through 2002-03, and must be filed with the SCO and be delivered or postmarked on or before **December 9, 2003.** Claims filed after the deadline will be reduced by a late penalty of 10%.

These amendments will apply to claims filed in fiscal year 2000-01 through 2002-03. Reimbursement and estimated claims filed for fiscal years 2003-04 and beyond must be filed under the combined set of P's and G's for *Comprehensive School Safety Plans* and *Emergency Procedures, Earthquake Procedures, and Disasters* to be issued in the near future.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**.

Minimum Claim Cost

If the total costs for a given year do not exceed $1,000, no reimbursement shall be allowed except as otherwise allowed by GC §17564. The county superintendent of schools shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. Combined claims may be filed only when the county is the fiscal agent for the school districts. A combined claim must show the individual claim costs for each eligible school district.

Reimbursement of Claims

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.

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics. Refer to Sections IV and V of the attached amended P's & G's.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the COSM's P's and G's. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.shtml**.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: March 23, 1989
Amended: February 28, 1991
Amended: May 29, 2003

PARAMETERS AND GUIDELINES AMENDMENT

Education Code Sections 35295, 35296, 35297, 40041.5 and 40042

Statutes of 1984, Chapter 1659

Emergency Procedures, Earthquake Procedures, and Disasters

Effective For Reimbursement Claims Filed Through 2002-2003 Fiscal Year

I. SUMMARY OF THE MANDATE

Statutes 1984, chapter 1659 added Article 10.5 (sections 35295, 35296, and 35297) to Chapter 2 of part 21 of the Education Code which requires the governing body of each school district or private school and the county superintendent of schools of each county to establish an earthquake emergency procedure system in each school building under its jurisdiction.

Statutes 1984, chapter 1659 added section 40041.5 to the Education Code and amended section 40042 of the Education Code to require that the governing board of any school districts shall grant the use of school buildings, grounds and equipment to public agencies, "including the American Red Cross," for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare, and eliminated the authority of the school districts to recover direct costs from the public agencies for the use of school facilities during local emergencies.

On July 23, 1987, the Commission on State Mandates (Commission) found that Education Code sections 35295, 35296, and 35297 constitute a reimbursable state-mandated program upon school districts and county offices of education within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

Any “school district,” as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

III. PERIOD OF REIMBURSMENT

Government Code section 17557, prior to its amendment by Statutes 1998, chapter 681, stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed on November 26, 1986. Statutes 1984, chapter 1659, became effective January 1, 1985. Therefore, costs incurred on or after July 1, 1985, are eligible for reimbursement.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government

Code section 17561, subdivision (d)(3), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions.

Section 1183.2(c) of the Commission's regulations state that a parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. The SCO filed this request to amend the parameters and guidelines on September 19, 2001. Therefore, these amendments will apply to claims filed in fiscal year 2000-2001 through 2002-2003. Reimbursement claims (including estimated claims) filed for fiscal years 2003-2004 and beyond must be filed under the combined set of parameters and guidelines for *Comprehensive School Safety Plans* and *Emergency Procedures, Earthquake Procedures, and Disasters*.

For initial claims and annual claims filed prior to September 30, 2002, including amendments thereof, if the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564. For initial claims and annual claims filed on or after September 30, 2002, 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.

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 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 school district and county office of education, the following activities are reimbursable:

A. Earthquake Emergency Procedure System

1. One-Time Activities

   a. Developing and establishing a district earthquake emergency procedure system that shall include all of the following:

      - A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of students and staffs.
      - A drop procedure.[1]
      - Protective measures to be taken before, during, and following an earthquake.
      - A program to ensure that the students and that both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system. (Ed. Code, §35297.)

2. On-Going Activities

   a. Updating the district earthquake emergency procedure system as to those activities identified in 1.a. above, including the training program.

   b. Employees reviewing the requirements of the Earthquake Emergency Procedure System program and attending training meetings to receive instruction.

   c. Employees preparing to conduct training sessions. However, in-classroom teacher time spent on the instruction of students on the earthquake emergency procedure system is not reimbursable.

B. Mass Care And Welfare Shelters – Earthquake And Other Disasters

1. On Going Activities

   a. Secure and supervise facilities for the purpose of opening and closing the facility or portions of the facilities and to provide security at the facility during the period of the emergency.

   b. Maintain and clean-up district facilities during the emergency or after for the purpose of making the facility ready for normal operation.

   c. Utility cost incurred by the district directly related to the usage of district facilities for Mass Care and Welfare Shelters.

---

[1] As used in this article, "drop procedure" means an activity whereby each student and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows. A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools. (Ed. Code, § 35297.)

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each of the following cost elements to each reimbursable activity identified in Section IV of this document.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

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. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the

reimbursable activities.
Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A 1, Salaries and Benefits, and A 2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A 3, Contracted Services.

Provide the title, subject, and purpose (related to the mandate of the training session), dates attended and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A. 3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter[*] 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. 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.

[*] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State 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, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS

For State Controller Use Only
(19) Program Number 00075
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 075

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20 ____**	(12) **20___/20 ____**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

Reimbursement Claim Data	
(22) EPED-1, (04)(1)(A)(f)	
(23) EPED-1, (04)(1)(B)(f)	
(24) EPED-1, (04)(1)(C)(f)	
(25) EPED-1, (04)(1)(D)(f)	
(26) EPED-1, (04)(2)(A)(f)	
(27) EPED-1, (04)(2)(B)(f)	
(28) EPED-1, (04)(2)(C)(f)	
(29) EPED-1, (04)(2)(D)(f)	
(30) EPED-1, (04)(2)(E)(f)	
(31) EPED-1, (04)(2)(F)(f)	
(32) EPED-1, (06)	
(33) EPED-1, (07)	
(34) EPED-1, (09)	
(35) EPED-1, (10)	
(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 075	EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form EPED-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 and supporting schedules for each fiscal year.

(13) Enter the amount of the reimbursement claim from form EPED-1, line (11). The total claimed amount must exceed $1,000.

(14) **Filing Deadline. Initial Claims of 1659/84:** If reimbursement claims for fiscal years 2000-01 through 2002-03 are filed after **December 9, 2003,** the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000. **Reimbursement and estimated claims for fiscal years 2003-04 and beyond must be filed under the combined set of P's and G's for *Comprehensive School Safety Plans and Emergency Procedures, Earthquake Procedures, and Disasters* to be issued in the near future.**

(15) If filing an actual reimbursement claim or an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified in the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. EPED-1, (04)(1)(A)(f), means the information is located on form EPED-1, block (04)(1), line (A), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the school district's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 075	MANDATED COSTS EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS CLAIM SUMMARY	FORM EPED-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Claim Statistics

(03) Leave blank.

Direct Costs	Object Accounts					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
Earthquake Emergency Procedure System						
1. One Time Costs						
A. Disaster Plan						
B. Drop Procedure						
C. Protective Measures						
D. Emergency Procedure						
2. Ongoing Costs						
A. Updating System						
B. Employee Training						
C. Training Preparation						
Mass Care and Welfare Shelters						
D. Security at Facilities						
E. Facility Maintenance						
F. Utilities						
(05) Total Direct Costs						

Indirect Costs		
(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 075	EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS CLAIM SUMMARY Instructions	FORM EPED-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form EPED-1 must be filed for a reimbursement claim. Do not complete form EPED-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form EPED-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the total from form EPED-2, line (05), columns (d) through (h) to form EPED-1, block (04), columns (a) through (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580 as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 075	MANDATED COSTS EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time

☐ Disaster Plan ☐ Drop Procedure ☐ Protective Measures

☐ Emergency Procedure

Ongoing

☐ Updating System ☐ Employee Training ☐ Training Preparation

☐ Security at Facilities ☐ Facility Maintenance ☐ Utilities

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 075	EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM EPED-2

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form EPED-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost= Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form EPED-1, block (04), columns (a) through (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-17

EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS

AND

COMPREHENSIVE SCHOOL SAFETY PLANS

OCTOBER 6, 2003

(For fiscal years 2003-04 and beyond, including estimated claims)

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Emergency Procedures, Earthquake Procedures, and Disasters and the Comprehensive School Safety Plans (EPCP) program. These claiming instructions are issued subsequent to the adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On July 23, 1987, the COSM, determined that Education Code Sections 35295, 35296, 35297, 40041.5, and 40042 as added or amended by Chapter 1659, Statutes of 1984, established costs mandated by the State according to the provisions listed in the P's & G's.

On July 30, 2002, the COSM approved amendments to the statement of decision adopted on August 23, 2001, for Comprehensive School Safety Plans. The COSM determined that Education Code Sections 35294.1, 35294.2, 39294.6, and 35294.8 constitute a new program or higher level of service and imposes costs mandated by the State within the meaning of Article XIII B, Section 6 of the California Constitution and Government Code Section 17514.

On July 31, 2003, the COSM adopted the combined P's and G's for Emergency Procedures, Earthquake Procedures, and Disasters and Comprehensive School Safety Plans. For your reference, the P's and G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any "school district," as defined in GC §17519, except for community colleges, which incurs increased costs as a direct result of this mandate, is eligible to claim reimbursement.

Filing Deadlines

Initial Claims

Reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of this combined program are reimbursable for the fiscal year 2003-04 and beyond, including estimated claims and must be filed with the SCO and be delivered or postmarked on or before **February 3, 2004.** Claims filed after the deadline will be reduced by a late penalty of 10%.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted.**

Minimum Claim Cost

GC Section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars ($1,000), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds $1,000, even if the individual school district's claim does not each exceed $1,000. The county superintendent of schools shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to the SCO at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

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.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or

no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.shtml.

Address for Filing Claims

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents**. (To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)** Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: July 31, 2003
Corrected: September 29, 2003

CONSOLIDATED PARAMETERS AND GUIDELINES

Statutes 1984, Chapter 1659
Education Code Sections 35295, 35296, 35297, 40041.5 and 40042

Emergency Procedures, Earthquake Procedures, and Disasters

AND

Statutes 1997, Chapter 736
Statutes 1999, Chapter 996
Education Code Sections 35294.1, 35294.2, 35294.6, and 35294.8

Comprehensive School Safety Plans

Consolidated Parameters and Guidelines for Reimbursement Claims filed Beginning with the 2003-2004 Fiscal Year

I. SUMMARY OF THE MANDATE

Emergency Procedures, Earthquake Procedures, and Disasters

Statutes 1984, chapter 1659 added Article 10.5 (sections 35295, 35296, and 35297) to Chapter 2 of part 21 of the Education Code which requires the governing body of each school district or private school and the county superintendent of schools of each county to establish an earthquake emergency procedure system in each school building under its jurisdiction.

Statutes 1984, chapter 1659 added section 40041.5 to the Education Code and amended section 40042 of the Education Code to require that the governing board of any school district shall grant the use of school buildings, grounds and equipment to public agencies, "including the American Red Cross," for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare, and eliminated the authority of the school districts to recover direct costs from the public agencies for the use of school facilities during local emergencies.

On July 23, 1987, the Commission on State Mandates (Commission) found that Education Code sections 35295, 35296, and 35297 constitute a reimbursable state-mandated program upon school districts and county offices of education within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

Comprehensive School Safety Plans

The test claim legislation (Statutes 1997, chapter 736 and Statutes 1999, chapter 996) enacted the *Comprehensive School Safety Plans* program that requires each school district and county office of education to develop and adopt comprehensive school safety plans that are relevant to the safety needs of each school.

Adopted: July 31, 2003
Corrected: September 29, 2003

On July 30, 2002, the Commission approved amendments to the statement of decision adopted on August 23, 2001, for "*Comprehensive School Safety Plans*" (99-TC-10 amended by
98-TC-01). The Commission found that Education Code sections 35294.1, 35294.2, 39294.6, and 35294.8 constitute a reimbursable new program or higher level of service and imposes costs mandated by the state within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

Any "school district," as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

III. PERIOD OF REIMBURSMENT

This consolidated set of parameters and guidelines is operative for reimbursement claims (including estimated claims) filed for fiscal years 2003-2004 and beyond.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions.

If total costs for a given year do not exceed $1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

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 costs were 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.

Adopted: July 31, 2003
Corrected: September 29, 2003

For each eligible school district and county office of education, the following activities are reimbursable:

A. Emergency Procedures, Earthquake Procedures, and Disasters

1. Earthquake Emergency Procedure System

a. One-Time Activities

i. Developing and establishing a district earthquake emergency procedure system that shall include all of the following:

ii. A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of students and staffs.

iii. A drop procedure.[1]

iv. Protective measures to be taken before, during, and following an earthquake.

v. A program to ensure that the students and that both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system.

(Ed. Code, §35297.)

b. On-Going Activities

i. Updating the district earthquake emergency procedure system as to those
activities identified in 1.a. above, including the training program.

ii. Employees reviewing the requirements of the Earthquake Emergency Procedure System program and attending training meetings to receive instruction.

iii. Employees preparing to conduct training sessions. However, in-classroom teacher time spent on the instruction of students on the earthquake emergency procedure system is not reimbursable.

2. Mass Care And Welfare Shelters – Earthquake And Other Disasters

a. On-Going Activities

i. Secure and supervise facilities for the purpose of opening and closing the facility or portions of the facilities and to provide security at the facility during the period of the emergency.

[1] As used in this article, "drop procedure" means an activity whereby each student and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows. A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools. (Ed. Code, § 35297.)

ii. Maintain and clean-up district facilities during the emergency or after for the purpose of making the facility ready for normal operation.

iii. Utility cost incurred by the district directly related to the usage of district facilities for Mass Care and Welfare Shelters.

B. Comprehensive School Safety Plans

1. One-Time Activities

a. Review Existing Plan

i. Review the safety plan in existence on December 31, 1997, to determine if it satisfies the requirements of Education Code section 35294.9.

b. Comprehensive School Safety Plans

Schools satisfying Education Code sections 35294.1, subdivision (d) (small school district if it develops a district-wide plan applicable to each school site) and/or 35294.9 (schools with pre-existing compliant plans) are exempt from activities b. i. – vi. Schools that are exempt may not seek reimbursement for these activities.

i. Write and develop a comprehensive school safety plan relevant to the needs and resources of each school site (Ed. Code, §35294.1, subds. (a) & (b)).

ii. Consult in writing with a law enforcement agency when writing and developing the plan (Ed. Code, § 34294.1, subd. (b)(3)).

iii. Consult, cooperate and coordinate with other school sites, if practical, in developing a school safety plan (Ed. Code, § 35294.2, subd. (d)).

iv. Assess the current status of school crime committed on school campuses and at school-related functions (Ed. Code, §35294.2, subd. (a)(1)).

v. Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety (Ed. Code, §35294.2, subd (a)(2)). Any activities already reimbursed under *School Crimes Reporting II* (97-TC-03), shall not be reimbursed under *Comprehensive School Safety Plans.*

vi. Develop and include procedures in the school safety plan for:

(a) Child abuse reporting procedures consistent with Article 2.5
(commencing with section 11164) of Title 1 of Part 4 of the Penal Code.

(b) Routine and emergency disaster procedures.

(c) Policies pursuant to subdivision (d) of section 48915 (listing particular circumstances for expulsion) for pupils who have committed a listed act and other school-designated serious acts which could lead to suspension, expulsion, or mandatory expulsion recommendations, pursuant to Article 1 (commencing with section 48900) of Chapter 6 of Part 27, but only to the extent that these costs have not been claimed under *Suspensions, Expulsions, and Expulsion Appeals* (Statutes 1975, chapter 1253).

(d) The definition of "gang-related apparel" if a school has adopted a dress code. The definition shall be limited to apparel that, if worn or displayed on a school campus, reasonably could be determined to threaten the health and safety of the school environment.

(e) Procedures for safe ingress and egress of pupils, parents and school employees to and from school.

(f) Procedures for a safe and orderly environment conducive to learning at the school.

(Ed. Code, §35294.2, subd. (a)(2).)

vii. Integrate existing policies and procedures on sexual harassment, emergency disasters, dress code, notification to teachers of dangerous pupils, and school discipline into the school safety plan.

c. Adoption of the Initial Plan

i. Before adopting its comprehensive school safety plan, the schoolsite council or school safety planning committee holding a public meeting at the school site to allow members of the public the opportunity to express an opinion about the school safety plan (Ed. Code, §35294.8, subd. (b)). Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under *Comprehensive School Safety Plans*.

ii. Adoption by the school of a comprehensive school safety plan by March 1, 2000. (Ed. Code, §35294.6, subd. (a)).[2]

iii. In order to ensure compliance with this article, submission by each school of its comprehensive school safety plan to the school district or county office of education for approval (Ed. Code, §35294.2, subd. (f) and §35294.8, subd. (a)).

---

[2] This statute was amended by Statutes 2002, chapter 91 to require schools that begin offering classes after March 1, 2001, to adopt comprehensive school safety plans within one year of initiating operation of the school, and to update their plans annually by March 1. This amendment is the subject of a new test claim *Comprehensive School Safety Plans II* (02-TC-35), filed on June 23, 2003.

2. On-Going Activities

a. Update the Plan

i. No less than once per year, evaluate and amend, as needed, the comprehensive school safety plan by the school safety planning committee to ensure the plan is properly implemented (Ed. Code, §35294.2, subd. (e)).

ii. On or before March 1 of each year, review and update ~~of~~ the plan (Ed. Code, §35294.6, subd. (a)).

iii. Consult, cooperate and coordinate with other school sites, *if practical,* in updating the safety plan (Ed. Code, §35294.2, subd. (d)).

iv.~~ii~~ Beginning in July 2000, and on or before July 1 of each year, each school shall include the status of their safety plan, including a description of its key elements, in the annual school accountability report card (Ed. Code, §35294.6, subd. (b)). Any activities already reimbursed under the *School Accountability Report Cards* program (Statutes 1989, chapter 1463) shall not be reimbursed under *Comprehensive School Safety Plans*).

v.~~iii.~~ Submit the updated plan to the school district or county office of education (Ed. Code, §35294.2, subd. (f) and §35294.8, subd. (c)).

vi.~~iv.~~ On or before October 15 of each year school districts and county offices of education shall report to the State Department of Education any schools that have not complied with the requirement to write and develop a safety plan (Ed. Code, §35294.8, subd. (c)).

vii.~~v.~~ Each school district shall make available an updated file of all safety-related plans and materials for public inspection (Ed. Code, §35294.2, subd. (e)).

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. Direct costs that are eligible for reimbursement are:

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. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services. The cost of contracting with consultants to develop the school safety plans is not eligible for reimbursement.

4. Fixed Assets and Equipment

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

5. Travel

   Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

   a. <u>Emergency Procedures, Earthquake Procedures, and Disasters</u>

      Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A 1, Salaries and Benefits, and A 2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A 3, Contracted Services.

Provide the title, subject, and purpose (related to the mandate of the training session), dates attended and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A. 3, Contracted Services.

b. Comprehensive School Safety Plans

Training is not eligible for reimbursement under this program.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter* 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. 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.

* This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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, service fees collected, federal funds and other state funds shall be identified and deducted from this claim. Any grants received under the *Safe School Plans for New Schools Grant* Program shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State 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, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561

EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS AND COMPREHENSIVE SCHOOL SAFETY PLANS

For State Controller Use Only

(19) Program Number 00225

(20) Date Filed ____/____/____

(21) LRS Input ____/____/____

Program 225

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20 ___**	(12) **20___/20 ___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

Reimbursement Claim Data

(22) EPCP-1, (03)(A1)(a)(i - v)(f)	
(23) EPCP-1, (03)(A1)(b)(i - iii)(f)	
(24) EPCP-1, (03)(A2)(i - iii)(f)	
(25) EPCP-1.1, (03)(B1)(a)(i)(f)	
(26) EPCP-1.1, (03)(B1)(b)(i - vii)(f)	
(27) EPCP-1.1, (03)(B1)(c)(i - iii)(f)	
(28) EPCP-1.1, (03)(B2)(i - vii)(f)	
(29) EPCP-1, (07)	
(30) EPCP-1, (08)	
(31) EPCP-1, (10)	
(32) EPCP-1, (11)	
(33)	
(34)	
(35)	
(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 225	EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS AND COMPREHENSIVE SCHOOL SAFETY PLANS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form EPCP-1 and enter the amount from line (12).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 and supporting schedules for each fiscal year.

(13) Enter the amount of the reimbursement claim from form EPCP-1, line (12). The total claimed amount must exceed $1,000.

(14) **Filing Deadline.** Estimated claims for fiscal year 2003-04 shall be filed by **February 3, 2004.** Reimbursement claims must be filed by **January 15, 2005**. Claims filed after the due date shall be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing an actual reimbursement claim or an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17) Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18) Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified in the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. EPCP-1, (03)(A1)(a)(i)(f), means the information is located on form EPCP-1, block (03)(A1)(a), line (i), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the school district's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 225	EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS AND COMPREHENSIVE SCHOOL SAFETY PLANS CLAIM SUMMARY	FORM EPCP-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Direct Costs	Object Accounts					
(03) Reimbursable Components	(a)	(b)	(c)	(d)	(e)	(f)
A1. Earthquake Emergency Procedure System	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	Total
a. One Time Costs						
i. Develop Procedures						
ii. Disaster Plan						
iii. Drop Procedure						
iv. Protective Measures						
v. Emergency Procedure						
b. Ongoing Costs						
i. Updating System						
ii. Employee Training						
iii. Training Preparation						
A2. Mass Care and Welfare Shelters						
i. Security at Facilities						
ii. Facility Maintenance						
iii. Utilities						
(04) Total Costs						
(05) Total from EPCP-1.1						
(06) Total Direct Costs						

Indirect Costs		
(07) Indirect Cost Rate	[From J-380 or J-580]	%
(08) Total Indirect Costs	[Line (07) x line (06)(a)]	
(09) Total Direct and Indirect Costs	[Line (06)(f) + line (08)]	
Cost Reduction		
(10) Less: Offsetting Savings		
(11) Less: Other Reimbursements		
(12) Total Claimed Amount	[Line (09) - {line (10) + line (11)}]	

Program 225	EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS AND COMPREHENSIVE SCHOOL SAFETY PLANS CLAIM SUMMARY Instructions	FORM EPCP-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form EPCP-1 must be filed for a reimbursement claim. Do not complete form EPCP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form EPCP-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) For each reimbursable component, enter the total from form EPCP-2, line (05), columns (d) through (h) to form EPCP-1, block (03), columns (a) through (e) in the appropriate row. Total each row.

(04) Total each column.

(05) Enter the total from form EPCP-1.1, line (04)(a) through (f).

(06) Enter the sum of line (04) plus line (05) for columns (a) through (f).

(07) Enter the indirect cost rate from the Department of Education form J-380 or J-580 as applicable for the fiscal year of costs.

(08) Enter the result of multiplying the Indirect Cost Rate, line (07), by Total Salaries and Benefits, line (06)(a).

(09) Enter the sum of Total Direct Costs, line (06)(f), and Total Indirect Costs, line (08).

(10) If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(11) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(12) From Total Direct and Indirect Costs, line (09), subtract the sum of Offsetting Savings, line (10), and Other Reimbursements, line (11). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 225	EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS AND COMPREHENSIVE SCHOOL SAFETY PLANS CLAIM SUMMARY	FORM EPCP-1.1

(01) Claimant

(02) Type of Claim
Reimbursement ☐
Estimated ☐

Fiscal Year 20___/20___

(03) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel	(f) Total
B1. Comprehensive School Safety Plans						
One Time Activities a. Review Existing Plan						
i. Review Safety Plan						
b. Comprehensive School Safety Plans						
i. Develop CSSP Plan						
ii. Consultation with Law Agency						
iii. Consultation with School Sites						
iv. Assess Status of School Crime						
v. Identify Strategies and Programs						
vi. Develop and Include Safety Procedures						
vii. Integrate Policies & Procedures						
c. Adoption of the Initial Plan						
i. Public Opinion						
ii. Adoption of CSSP						
iii. Approval of CSSP						
B2. Ongoing Activities a. Update the Plan						
i. Evaluation and Amendment of CSSP						
ii. Review and Update of CSSP						
iii. Coordination with Other School Sites						
iv. Status of Safety Plan						
v. Submission of Updated Plan						
vi. Noncompliance Report to DOE						
vii. Availability for Public Inspection						

(04) Total Direct Costs						

Program 225	EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS AND COMPREHENSIVE SCHOOL SAFETY PLANS CLAIM SUMMARY	FORM EPCP-1.1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form EPCP-1.1 must be filed for a reimbursement claim. Do not complete form EPCP-1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form EPCP-1.1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) For each reimbursable component, enter the total from form EPCP-2.1, line (05), columns (d) through (h) to form EPCP-1.1, block (03), columns (a) through (e) in the appropriate row. Total each row.

(04) Total columns (a) through (f) and transfer the totals to form EPCP-1, line (05)(a) through (f).

Program 225	MANDATED COSTS EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS AND COMPREHENSIVE SCHOOL SAFETY PLANS COMPONENT/ACTIVITY COST DETAIL	FORM EPCP-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time
- ☐ Develop Procedures
- ☐ Disaster Plan
- ☐ Drop Procedure
- ☐ Protective Measures
- ☐ Emergency Procedure

Ongoing
- ☐ Updating System
- ☐ Employee Training
- ☐ Training Preparation
- ☐ Security at Facilities
- ☐ Facility Maintenance
- ☐ Utilities

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 225	EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM EPCP-2

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form EPCP-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost= Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form EPCP-1, block (03), columns (a) through (e) in the appropriate row.

Program 225	MANDATED COSTS EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS AND COMPREHENSIVE SCHOOL SAFETY PLANS COMPONENT/ACTIVITY COST DETAIL	FORM EPCP-2.1

(01) Claimant	(02) Fiscal Year

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time Activities

- ☐ Review Safety Plan
- ☐ Develop CSSP Plan
- ☐ Consultation with Law Agency
- ☐ Consultation with School Sites
- ☐ Assess Status of School Crime
- ☐ Identify Strategies aand Programs
- ☐ Develop and Include Safety Procedures
- ☐ Integrate Policies and Procedures
- ☐ Public Opinion
- ☐ Adoption of CSSP
- ☐ Approval of CSSP

Ongoing Activities

- ☐ Evaluation and Amendment
- ☐ Review and Update
- ☐ Coordination with Other School Sites
- ☐ Status of Safety Plan
- ☐ Submission of Updated Plan
- ☐ Noncompliance Report to DOE
- ☐ Availability for Public Inspection

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 225	EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM EPCP-2.1

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form EPCP-2.1 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost= Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form EPCP-1.1, block (03), columns (a) through (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-03

EMPLOYEE BENEFITS DISCLOSURE

APRIL 8, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Employee Benefits Disclosure program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Education Code § 42140 as added by Chapter 650, Statutes of 1994, and amended by Chapter 525, Statutes of 1995, and Chapter 1158, Statutes of 1996, requires the superintendent of the school district or the county superintendent of schools to annually provide information to the governing board of the school district or the county board of education regarding the estimated accrued but unfunded cost of health and welfare benefits if these benefits are provided for employees upon retirement and will continue after employees reach 65 years of age, pursuant to a collective bargaining agreement existing prior to January 1, 1995.

Education Code § 42142, as added by Chapter 650, Statutes of 1994, requires the superintendent of the school district to forward to the county superintendent of schools within 45 days of adopting a collective bargaining agreement, any revisions to the school district's current year budget that are necessary to fulfill the terms of that agreement. These changes shall also be reflected in any interim fiscal reports or multiyear fiscal projections.

On February 22, 2001, the COSM determined that Chapter 650/94, et al establish costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Except for community colleges, any school district individually, or beginning July 1, 1997, as a joint powers agency pursuant to Chapter 1158, Statutes of 1996, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of Chapter 650/94 are reimbursable for the period January 1, 1995, through June 30, 1995, and fiscal years 1995-96 to 2000-01. Costs incurred in implementing the provisions of Chapter 525/95 and Chapter 1158/96 are reimbursable for fiscal years 1997-98, through 2000-01. Reimbursement claims must be filed with the SCO and be delivered or postmarked on or before **August 6, 2002**. Estimated claims for 2001-02 fiscal year must also be delivered or postmarked on or before

August 6, 2002. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: January 24, 2002
j:\Mandates\1998\98tc03\PsGs\pgadopt012402

Parameters and Guidelines

Education Code Sections 42140 and 42142

Statutes of 1994, Chapter 650
Statutes of 1995, Chapter 525
Statutes of 1996, Chapter 1158

Employee Benefits Disclosure

I. SUMMARY OF THE MANDATE

On February 22, 2001 the Commission on State Mandates (Commission) adopted its Statement of Decision finding that Education Code sections 42140 and 42142 require some new activities, as specified below, which constitute new programs or higher levels of service within existing programs upon school districts and/or county offices of education within the meaning of article XIII B, section 6 of the California Constitution and impose costs mandated by the state pursuant to Government Code section 17514.

Accordingly, the Commission approved this test claim for the following specific new activities:

A. School districts and county offices of education (either individually or as a member of a joint powers agency effective September 30, 1996 (Stats. 1996, ch. 1158)), that provide retirement health and welfare benefits for employees, continuing after employees reach 65 years of age, pursuant to a collective bargaining agreement existing prior to January 1, 1995, are required to:

   1. Produce an actuarial report every three years (performed by an actuary who is a member of the American Academy of Actuaries effective January 1, 1996) regarding the estimated accrued but unfunded cost of health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (a).)

   2. Annually provide cost information to its governing board regarding the estimated accrued but unfunded cost of providing health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (a).)

   3. Annually present cost information and a copy of the actuarial report to its governing board at a public meeting regarding the funding of health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (a).)

   4. Publicly disclose, at that public meeting, as a separate agenda item, whether it will reserve a sufficient amount of money in its budget to fund the present value of the accrued but unfunded health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (b).)

5. Annually certify to the county superintendent of schools the actual amount reserved in its budget for health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (c).)

6. Annually certify to the State Superintendent of Public Instruction the actual amount reserved in its budget for the subject employee benefits and the actual amount reserved in its budget for health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (c).)

B. School districts, within 45 days of adopting a collective bargaining agreement, shall forward to the county superintendent of schools any revisions to the school district's current year budget that are necessary to fulfill the terms of that agreement, with any additional costs reflected in interim fiscal reports or multiyear fiscal projections. (Ed. Code, § 42142.)

II. ELIGIBLE CLAIMANTS

Any "school district" (individually, or beginning on July 1, 1997, as a joint powers agency),[1] as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes of 1998, chapter 681 (effective September 22, 1998), stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. This test claim was filed on December 26, 1995. The test claim was subsequently amended on July 31, 1998, to include Statutes of 1995, chapter 525, and Statutes of 1996, chapter 1158. Therefore, the reimbursement periods are as follows:

- Statutes of 1994, chapter 650, became operative and effective on January 1, 1995. Therefore, the costs incurred for Statutes of 1994, chapter 650, are eligible for reimbursement on or after January 1, 1995.
- Statutes of 1995, chapter 525, became operative and effective on January 1, 1996. Therefore, the costs incurred for Statutes of 1995, chapter 525, are eligible for reimbursement on or after July 1, 1997.
- Statutes of 1996, chapter 1158, became operative and effective on September 30, 1996. Therefore, costs incurred for Statutes of 1996, chapter 1158, are eligible for reimbursement on or after July 1, 1997.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of release of claiming instructions by the State Controller.

[1] Pursuant to Statutes of 1996, chapter 1158.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise provided for by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the following activities are eligible for reimbursement:

A. Retirement Health and Welfare Benefits

The following activities apply only to school districts and county offices of education that were required to provide retirement health and welfare benefits to their employees under contracts in existence prior to January 1, 1995:

Obtaining Triennial Actuarial Report

- Obtain every three years an actuarial report regarding the estimated accrued but unfunded cost of health and welfare benefits for retired employees. The actuarial report shall incorporate annual fiscal information. (Ed. Code, § 42140, subd. (a).)
- The actuarial report shall be performed by an actuary who is a member of the American Academy of Actuaries.[2] (*Reimbursement period begins July 1, 1997.*) (Ed. Code, § 42140, subd. (a).)
- If the school district or county office of education regularly contracts for an actuarial report for other fiscal matters, a separate actuarial report is not required if the estimate of costs required by Education Code section 42140, subdivision (a), is separately and clearly set forth in that report. (Ed. Code, § 42140, subd. (a).)

Annual Board Report

- Annually provide cost information regarding the estimated accrued but unfunded cost of providing health and welfare benefits for retired employees to the governing board of the school district or the county board of education. The estimate of cost shall be based upon the actuarial report. (Ed. Code, § 42140, subd. (a).)
- Annually present the cost information and a copy of the actuarial report on which the estimated costs are based to the governing board at a public meeting regarding the funding of health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (b).)
- At that public meeting, the governing board shall disclose, as a separate agenda item, whether or not the board will reserve a sufficient amount of money in its budget to fund the present value of the health and welfare benefits of existing retirees or the future cost of employees who are eligible for benefits in the current fiscal year, or both. (Ed. Code, § 42140, subd. (b).)

[2] As added by Statutes of 1995, chapter 525.

Annual Certification and Budget Revisions

- The school district governing board shall annually certify to the county superintendent of schools the amount of money, if any, that the board has decided to reserve in its budget for the cost of the health and welfare benefits for retired employees, and shall submit to the county superintendent of schools any budget revisions that may be necessary to account for that budget reserve. (Ed. Code, § 42140, subd. (c).)
- The county board of education shall annually certify to the State Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of health and welfare benefits for retired employees. (Ed. Code, § 42140, subd. (c).)

B. Collective Bargaining Budget Revisions

- Within 45 days of adopting a collective bargaining agreement, the superintendent of the school district shall forward to the county superintendent of schools any revisions to the school district's current year budget that are necessary to fulfill the terms of that agreement. Any additional costs to the school district that may result from the terms of the collective bargaining agreement shall be reflected in interim fiscal reports or multi-year fiscal projections. (Ed. Code, § 42142.)

C. Training

- Train staff on implementing the reimbursable activities listed in section IV, activities A and B, of these parameters and guidelines. (One-time activity for each employee.)

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each of the following cost elements to each reimbursable activity identified in Section IV of this document.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

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. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed

through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

VI. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of the validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

B. Record Keeping

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended.[*] See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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 received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations, section 1183.2.

[*] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
EMPLOYEE BENEFITS DISCLOSURE

For State Controller Use Only
(19) Program Number 00210
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **210**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) EBD-1, (04)(1)(f)	
(23) EBD-1, (04)(2)(f)	
(24) EBD-1, (04)(3)(f)	
(25) EBD-1, (06)	
(26) EBD-1, (07)	
(27) EBD-1, (09)	
(28) EBD-1, (10)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 210	EMPLOYEE BENEFITS DISCLOSURE Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form EBD-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form EBD-1, line (11). The total claimed amount should exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., EBD-1, (04)(1)(f), means the information is located on form EBD-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 210	MANDATED COSTS EMPLOYEE BENEFITS DISCLOSURE CLAIM SUMMARY	FORM EBD-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) (Leave Blank)

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Retirement Health and Welfare Benefits						
2. Collective Bargaining Budget Revisions						
3. Training						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 210	EMPLOYEE BENEFITS DISCLOSURE CLAIM SUMMARY Instructions	FORM EBD-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form EBD-1 must be filed for a reimbursement claim. Do not complete form EBD-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form EBD-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form EBD-2, line (05), columns (d) through (h), to form EBD-1, block (04), columns (a) through (e), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Direct Costs, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 210	MANDATED COSTS EMPLOYEE BENEFITS DISCLOSURE COMPONENT/ACTIVITY COST DETAIL	FORM EBD-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Retirement Health and Welfare Benefits ☐ Collective Bargaining Budget Revisions

☐ Training

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 210	EMPLOYEE BENEFITS DISCLOSURE COMPONENT/ACTIVITY COST DETAIL Instructions	FORM EBD-2

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form EBD-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form EBD-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claims are filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost X Usage		
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form EBD-1, block (05), columns (a) through (e) in the appropriate row.

Expulsion of Pupils
Transcript Cost for Appeals

1. Summary of Chapter 1253/75

Chapter 1253, Statutes of 1975, provides that school districts must not charge the parents or guardians of pupils for the cost of the transcript of the initial hearing when the parents or guardians have limited income and to return the cost of the transcript to the parents or guardians when the county board reverses the local board's decision to expel the pupil pursuant to Education Code 48921, as renumbered by Chapter 498, Statutes of 1983.

2. Eligible Claimants

Any "school district" as defined in Government Code Section 17519, except for community colleges,that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *"Annual Claiming Instructions for State Mandated Costs"* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Entitlement Claim

This mandate has been included in the State Mandates Apportionment System (SMAS). The SMAS is a process where a claimant receives an annual apportionment, reflective of their costs, without further filing of reimbursement claims. A claimant is included in the process after they have established a SMAS base year entitlement for the mandate. A base year entitlement is determined by the State Controller's Office by averaging the claimant's actual costs for three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. When the claimant has filed three consecutive fiscal years of costs no further claims need to be filed. For programs included in the SMAS after 1/1/88, the annual payments are adjusted by changes in the implicit price deflator and changes in the local population.

A claimant who has not established a base year entitlement, may file claims as described in the following section, to complete three consecutive fiscal years of actual costs. Where a claimant may have incurred three consecutive fiscal years of costs, and has not previously claimed those costs, the claimant may file an Entitlement Claim, FAM-43, for each of those fiscal years beginning with 1984/85 or any subsequent three consecutive fiscal years. An Entitlement Claim is for the sole purpose of establishing a base year entitlement, and not to be used for claiming of reimbursement.

Entitlement claims should be filed with the State Controller's Office by January 15. After the claims are approved and a base year entitlement is determined, the claimant will receive an apportionment for the current fiscal year.

B. Reimbursement and Estimated Claims

If an eligible claimant does not have three consecutive years of costs for Chapter 1253/75 to qualify for inclusion in SMAS, the claimant may file a reimbursement and/or estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

C. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the cost of providing a written transcript of the initial expulsion hearing if:

A. An appellant certifies that he or she cannot reasonably afford the cost of the transcript because of limited income or exceptional necessary expenses or;

B. If the county board of education reverses the decision of the local board pursuant to Education Code Section 48921(2).

Supporting documentation for the claim shall include a copy of the appellant’s certification of inability to pay costs, or a copy of the county board’s order to the local board, and a copy of the invoice covering the cost of the transcript.

If the district charges a reasonable set fee for a transcript, the State Controller’s Office would allow the fee amount used as a reimbursement rate. Include a copy of the district’s fee schedule as claim documentation.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not

limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms EOP-1 and EOP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

D. Form EOP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form EOP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Unit Cost Method

If the district has a fee schedule for charging parents the cost of the transcript, the amount may be used for the purpose of claiming costs. Attach a copy of the fee schedule as supporting documentation.

(2) Actual Cost Method

Actual costs must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates, and related fringe benefits.

Source documents may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

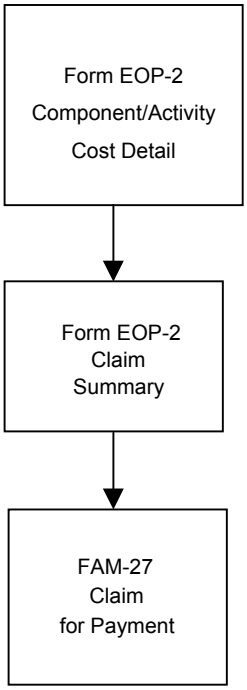
E. Form EOP-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of appellants. School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

F. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized officer of the district. All applicable information from form EOP-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS

For State Controller Use Only	Program
(19) Program Number 00091	091
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) EOP-1, (03)	
(23) EOP-1, (04)(1)	
(24) EOP-1, (04)(2)	
(25) EOP-1, (06)(c)	
(26) EOP-1, (07)	
(27) EOP-1, (08)	
(28) EOP-1, (10)	
(29) EOP-1, (11)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form EOP-1 and enter the amount from line (12).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form EOP-1, line (12). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., EOP-1, (04)(1), means the information is located on form EOP-1, block (04), line (1). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 091	MANDATED COSTS EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM SUMMARY	FORM EOP-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐ Estimated ☐	20___/20___

Claim Statistics

(03) Number of appellants	

Unit Cost Method

(04) 1. Fee charged for a transcript		
2. Total Cost	[Line (03) x line (04)(1)]	

Actual Cost Method

Direct Costs	Object Accounts		
(05) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Total
1. Transcript of Initial Expulsion Hearing			
(06) Total Direct Costs			

Indirect Costs

(07) Indirect Cost Rate	[From J-380 or J-580]	%
(08) Total Indirect Costs	[Line (06)(a) x line (07)]	
(09) Total Cost per Actual Cost Method	[Line (06)(c) + line (08)]	

Cost Reduction

(10) Less: Offsetting Savings, if applicable		
(11) Less: Other Reimbursements, if applicable		
(12) Total Amount Claimed	[Line (04)(2) or Line (09) – {line (10) + line (11)}]	

Program 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS Certification Claim Form Instructions	FORM EOP-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurrred.

Form EOP-1 must be filed for a reimbursement claim. Do not complete form EOP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form EOP-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of appellants for whom the cost of an initial transcript was waived because of limited income and those who received a refund because the county board reversed the local board's decision to expel.

(04) Unit Cost Method. Enter the fee charged for a transcript. Multiply the number of appellants on line (03) by the cost per transcript, line (04)(1).

(05) Reimbursable Components. Enter the totals from form EOP-2, line (05), columns (d) and (e) to form EOP-1, line (05), columns (a) and (b) in the appropriate row. Total each row.

(06) Total Direct Costs. Total columns (a), (b), and (c).

(07) Indirect Cost Rate. Enter the school district's indirect cost rate as determined by the State Department of Education forms J-380 or J-580.

(08) Indirect Costs. Multiply Total Salaries and Benefits, line (06)(a) by the Indirect Cost Rate, line (07).

(09) Total Costs per Actual Method. Enter the sum of line (06)(c) and line (08).

(10) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(11) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(12) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (10), and Other Reimbursements, line (11), from Total Cost, line (2), or Total Direct and Indirect Costs, line (09) as appropriate. Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 091	MANDATED COSTS EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS COMPONENT/ACTIVITY COST DETAIL	FORM EOP-2

(01) Claimant	(02) Fiscal Year

(03) Reimbursable Component: Transcript of the Initial Expulsion Hearing.

(04) Description of Expenses: Complete columns (a) through (e).			Object Accounts	
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____				

Program 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM SUMMARY Instructions	FORM EOP-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred..

(03) Reimbursable Components. Transcript of Initial Expulsion Hearing. Costs incurred for this cost component are to be detailed on form EOP-2.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for this component activity, enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns					Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked		
Benefits	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries		
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used	

(05) Total line (04), columns (d) and (e) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d) and (e) to form EOP-1, block (05), columns (a) and (b).

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-01

FINANCIAL AND COMPLIANCE AUDITS

APRIL 2, 2001

In accordance with Government Code (GC) Section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Financial and Compliance Audits. These claiming instructions are issued subsequent to the adoption of the program's amended parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Before the enactment of test claim legislation, Education Code Section 41020, as reenacted by Chapter 1010, Statutes of 1976, required school districts and county offices of education (COE's) to undertake annual financial and compliance audits. The subject test claim legislation and the SCO's *Standards and Procedures for Audits of California K-12 Local Education Agencies* revisions impose additional requirements on school districts and COE's.

On July 27, 2000, the COSM determined that the revisions for the Financial and Compliance Audits program establish costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

With the exception of community colleges, any county office of education or school district, as defined in GC § 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Reimbursement claims for the 1994-95 through 1999-00 fiscal years must be filed with the SCO. Claims must be delivered or postmarked on or before **July 31, 2001**. Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15, of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted.

All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

Estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with the SCO and postmarked by **July 31, 2001**. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual claim does not exceed $200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended, regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and a copy of all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: January 25, 2001
f:/mandates/csm4000/4498/ps&gs/pg012501

Claimants' Proposed Parameters and Guidelines, As Modified By Staff

Education Code Sections 1040, 14501, 14502, 14503, 14504, 14505, 14506, 14507, 41020, 41020.2, 41020.3, and 41023

Statutes of 1977, Chapters 36 and 936
Statutes of 1978, Chapter 207
Statutes of 1980, Chapter 1329
Statutes of 1984, Chapter 268
Statutes of 1985, Chapters 741 and 1239
Statutes of 1986, Chapter 1150
Statutes of 1988, Chapter 1351, Chapters 1461 and 1462
Statutes of 1992, Chapter 962
Statutes of 1994, Chapter 20 and 1002
Statutes of 1995, Chapter 476

State Controller's Office Standards and Procedures for Audits of California K-12 Local Educational Agencies

Financial and Compliance Audits

I. SUMMARY OF THE MANDATE

Before the enactment of the test claim legislation, school districts and county offices of education (COEs) were required to undertake annual financial and compliance audits.[1] The subject test claim legislation and the State Controller's Office (SCO's) Standards and Procedures for Audits of California K-12 Local Educational Agencies revisions imposed additional audit requirements on school districts and COEs.

On July 27, 2000 the Commission adopted its Statement of Decision finding that Education Code sections 1040, 14504, 14505, 41020 subdivisions (i), (j), (k), (l), (n), and (o), 41020.2, 41020.3, and the SCO's Standards and Procedures for Audits of California K-12 Local Educational Agencies revisions impose a new program or a higher level of service within an existing program upon school districts within the meaning of section 6, article XIII B of the California Constitution, and costs mandated by the state pursuant to Government Code section 17514.

[1] Education Code section 41020, as reenacted by Statutes of 1976, Chapter 1010.

II. ELIGIBLE CLAIMANTS

Any county office of education or "school district," as defined in Government Code section 17519, except for community colleges, that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes of 1998, Chapter 681, stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year.

The claimants filed the test claim for this mandate on December 13, 1995. Therefore, for Statutes of 1977, Chapters 36 and 936, Statutes of 1978, Chapter 207, Statutes of 1980, Chapter 1329, Statutes of 1984, Chapter 268, Statutes of 1985, Chapters 741 and 1239, Statutes of 1986, Chapter 1150, Statutes of 1988, Chapters 1351, 1461, and 1462, Statutes of 1992, Chapter 962, and Statutes of 1994, Chapter 20, all costs incurred on or after July 1, 1994 are eligible for reimbursement pursuant to these Parameters and Guidelines.

Statutes of 1994, Chapter 1002, was effective January 1, 1995. Therefore, for Statutes of 1994, Chapter 1002, all costs incurred on or after January 1, 1995 are eligible for reimbursement.

Statutes of 1995, Chapter 476, was effective January 1, 1996. Therefore, for Statutes of 1995, Chapter 476, all costs incurred on or after January 1, 1996 are eligible for reimbursement.[2]

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d) (1), all claims for reimbursement of initial years costs shall be submitted within 120 days from the date on which the SCO issues claiming instructions.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

The direct and indirect costs of labor, materials and supplies, contracted services, fixed assets, travel, and training incurred for the following mandate components are reimbursable:

[2] Statutes of 1995, Chapter 476 made only non-substantive changes to the reimbursable activities in these Parameters and Guidelines. Therefore, the activities amended by this chapter are reimbursable beginning July 1, 1994. (See the applicable footnotes in the Reimbursable Activities section.)

COUNTY OFFICES OF EDUCATION

COMPONENT 1 – BOILERPLATE LANGUAGE[3]

a. Changing the boilerplate audit contract language to require access to audit working papers. (One-time costs if the costs were incurred within the reimbursement period.) (Ed. Code, § 14504)[4]

b. Changing the boilerplate audit contract language to delineate payment terms, payment withholds, and the provision to void multi-year contracts, (One-time reimbursement, if costs were incurred within the reimbursement period.)
(Ed. Code, § 14505.)[5]

COMPONENT 2 – AUDIT COSTS

a. The ongoing costs of processing of multiple payments to the auditor due to mandatory fee withholds. (Ed. Code, § 14505.)[6]

b. Increases in the independent audit costs for changes made by the state to audit formats or boilerplate language, and for additional time auditors may require to prepare an audit to conform to the revised audit guide. (One-time costs) (SCO Audit Guide: May 1997 revisions.)[7]

COMPONENT 3 – CORRECTIVE PLANS

a. Upon request of the State Department of Education (SDE), consulting with and following-up with the school district to resolve exceptions in the plan of correction for the preceding fiscal year. (Ed. Code, § 41020, subd. (l).)[8]

b. Adjusting future local property tax requirements to correct any audit exceptions relating to school district tax rates and tax revenues. (Ed. Code, § 41020, subd. (o).)[9]

---

[3] This provision imposes a new requirement that school districts add a clause to the audit contract. Accordingly, the Commission found in its Statement of Decision that this is a reimbursable activity resulting in a one-time cost to add a clause to boilerplate audit contract language. However, the Commission noted that the statutory requirement for the change in contract language was enacted by Statutes of 1984, Chapter 268, effective June 30, 1984. The reimbursement period for this test claim begins on July 1, 1994, therefore, the Commission found that local educational agencies should have incurred their one-time costs at the time of the enactment of the statute, ten years prior to the beginning of the reimbursement period.

[4] Statutes of 1984, Chapter 268; non-substantive amendments by Statutes of 1995, Chapter 476. Reimbursement begins July 1, 1994.

[5] Statutes of 1984, Chapter 268; amended by Statutes of 1988, Chapter 1351; non-substantive amendments by Statutes of 1995, Chapter 476. Reimbursement begins July 1, 1994.

[6] Statutes of 1984, Chapter 268; amended by Statutes of 1988, Chapter 1351; non-substantive amendments by Statutes of 1995, Chapter 476. Reimbursement begins July 1, 1994.

[7] If future changes are required, a new test claim must be filed with the Commission.

[8] Statutes of 1994, Chapter 1002. Reimbursement begins January 1, 1995.

[9] Statues of 1977, Chapter 936. Reimbursement begins July 1, 1994.

COMPONENT 4 – RESPONDING TO REQUESTS

a. Responding to any SCO directives if selected for a follow up of the county superintendent of school's audit resolution process for fiscal years 1994-95 and beyond. (Ed. Code, § 41020, subd. (n).)[10]

b. Consulting with the SCO, upon the SCO's request, when audited financial statements are not timely completed for a school district in the COE's jurisdiction. (Ed. Code, § 41020.2.)[11]

c. Providing access to audit working papers. (Only reimbursable when the district is not subject to the Federal Single Audit Act.) (Ed. Code, § 14504.)[12]

COMPONENT 5 – PUBLIC REVIEW

a. Beginning on July 1, 1994, placing a review of the annual audit on the agenda of a public meeting of the governing board. Beginning January 1, 1995, the review of the audit shall include discussion of any audit exceptions identified, the recommendations or findings of any management letter issued by the auditor, and plans of correction of audit exceptions or management letter issues. (Preparation of the brief description of the agenda item are claimed under the *Open Meetings Act* Parameters and Guidelines.) (Ed. Code, §§ 1040[13], 41020.3[14]).

COMPONENT 6 – AUDIT REVIEW

a. Reviewing school district audit exceptions, following up on corrective actions taken by school districts, requiring the school district to submit or resubmit any inadequate response by March 15, and certifying to the Superintendent of Public Instruction (SPI) the COE has reviewed all school district audit exceptions, and that those exceptions have been corrected. (Ed. Code, § 41020, subd. (i), (j) and (k).)[15]

---

[10] Statutes of 1994, Chapter 1002. Reimbursement begins January 1, 1995.

[11] Statutes of 1986, Chapter 1150. Non-substantive amendments by Statutes of 1988, Chapter 1462. Reimbursement begins July 1, 1994.

[12] Statutes of 1984, Chapter 268; non-substantive amendments by Statutes of 1995, Chapter 476. Reimbursement begins July 1, 1994.

[13] Statutes of 1976; Chapter 1010; amended by Statutes of 1985, Chapter 741.

[14] Statutes of 1978, Chapter 207; amended by Statutes of 1994, Chapter 1002.

[15] Statutes of 1994, Chapter 1002. Reimbursement begins January 1, 1995.

SCHOOL DISTRICTS

COMPONENT 1 – BOILERPLATE LANGUAGE[16]

a. Changing the boilerplate audit contract language to require access to audit working papers. (One-time costs if the costs were incurred within the reimbursement period.) (Ed. Code, § 14504.)[17]

b. Changing the boilerplate audit contract language to delineate payment terms, payment withholds, and the provision to void multi-year contracts, (One-time reimbursement, if costs were incurred within the reimbursement period.)
(Ed. Code, §14505.)[18]

COMPONENT 2 – AUDIT COSTS

a. The ongoing costs of processing multiple payments to the auditor due to mandatory fee withholds. (Ed. Code, § 14505.)[19]

b. Increases in the independent audit costs for changes made by the state to audit formats or boilerplate language, and for additional time auditors may require to prepare an audit to conform to the revised audit guide. (One-time costs) (SCO Audit Guide: May 1997 revisions.)[20]

COMPONENT 3 – CORRECTIVE PLANS

a. Submitting plans of correction for any state program audit exceptions as requested by its COE by March 15 and filing forms to the SPI regarding attendance related and other audit exceptions as directed. (Ed. Code, § 41020, subd. (j) and (k).)[21]

---

[16] This provision imposes a new requirement that school districts add a clause to the audit contract. Accordingly, the Commission found in its Statement of Decision that this is a reimbursable activity resulting in a one-time cost to add a clause to boilerplate audit contract language. However, the Commission noted that the statutory requirement for the change in contract language was enacted by Statutes of 1984, Chapter 268, effective June 30, 1984. The reimbursement period for this test claim begins on July 1, 1994, therefore, the Commission found that local educational agencies should have incurred their one-time costs at the time of the enactment of the statute, ten years prior to the beginning of the reimbursement period.

[17] Statutes of 1984, Chapter 268; non-substantive amendments by Statutes of 1995, Chapter 476. Reimbursement begins July 1, 1994.

[18] Statutes of 1984, Chapter 268; amended by Statutes of 1988, Chapter 1351; non-substantive amendments by Statutes of 1995, Chapter 476. Reimbursement begins July 1, 1994.

[19] Statutes of 1984, Chapter 268; amended by Statutes of 1988, Chapter 1351; non-substantive amendments by Statutes of 1995, Chapter 476. Reimbursement begins July 1, 1994.

[20] If future changes are required, a new test claim must be filed with the Commission.

[21] Statutes of 1994, Chapter 1002. Reimbursement begins January 1, 1995.

COMPONENT 4 – RESPONDING TO REQUESTS

a. Responding to any inquiry from the SDE, COE, or the county superintendent of schools regarding previous corrections or plans of correction for state program audit exceptions not resolved by the district. (Ed. Code, § 41020, subd. (l).)[22]

b. Providing access to audit working papers. (Only reimbursable when the district is not subject to the Federal Single Audit Act.) (Ed. Code, § 14504.)[23]

COMPONENT 5 – PUBLIC REVIEW

a. Beginning July 1, 1994, placing a review of the annual audit on the agenda of a public meeting of the governing board. Beginning January 1, 1995, the review of the audit shall include discussion of any audit exceptions identified, the recommendations or findings of any management letter issued by the auditor, and plans of correction of audit exceptions or management letter issues. (Preparation of the brief description of the agenda item are claimed under the *Open Meetings Act* Parameters and Guidelines.) (Ed. Code, §§ 1040[24], 41020.3. [25])

V. CLAIM PREPARATION

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of this document.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities, or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and the related fringe benefits.

Reimbursement for personnel services includes compensation for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. Materials and Supplies

[22] Statutes of 1994, Chapter 1002. Reimbursement begins January 1, 1995.

[23] Statutes of 1984, Chapter 268; non-substantive amendments by Statutes of 1995, Chapter 476. Reimbursement begins July 1, 1994.

[24] Statutes of 1976, Chapter 1010; amended by Statues of 1985, Chapter 741.

[25] Statutes of 1978, Chapter 207; amended by Statutes of 1994, Chapter 1002.

Only the expenditures that can be identified as direct costs of this mandate can be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based upon a recognized method of costing, consistently applied.

3. Contracted Services

   Provide the name(s) of the contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activities performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach a copy of the contract to the claim.

4. Fixed Assets

   List the purchase price paid for equipment and other fixed assets acquired for this mandate. Purchase price includes taxes, delivery costs, and installation costs. If the equipment or other capital asset is used for purposes other than this mandate, only the pro rata purchase price can be claimed.

5. Travel

   Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of the travel, inclusive dates and times of travel, destination point(s), and travel costs.

6. Training

   The cost of training an employee to perform the mandated activities, as specified in Section IV of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the dates attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. If the training encompasses subjects broader than this mandate, only the pro rata portion of the training costs can be claimed.

B. Indirect Costs

Indirect costs are defined as costs which 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

1. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the State Department of Education.

2. County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the State Department of Education.

VI. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the SCO, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any other source, including but not limited to federal funds and other state funds, shall be identified and deducted from this claim.

VIII. REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of claim, as specified in the SCO's claiming instructions, for those costs mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Pursuant to Title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
FINANCIAL AND COMPLIANCE AUDITS

For State Controller Use Only
(19) Program Number 00192
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **192**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) FCA-1, (03)	
(23) FCA-1, (04)(1)(f)	
(24) FCA-1, (04)(2)(f)	
(25) FCA-1, (04)(3)(f)	
(26) FCA-1, (04)(4)(f)	
(27) FCA-1, (04)(5)(f)	
(28) FCA-1, (04)(6)(f)	
(29) FCA-1, (06)	
(30) FCA-1, (07)	
(31) FCA-1, (09)	
(32) FCA-1, (10)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 192	FINANCIAL AND COMPLIANCE AUDITS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form FCA-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form FCA-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., FCA-1, (04)(1)(f), means the information is located on form FCA-1, block (04), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 192	MANDATED COSTS FINANCIAL AND COMPLIANCE AUDITS CLAIM SUMMARY	FORM FCA-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) Number of financial and compliance audits conducted during the fiscal year of claim	

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Boilerplate Language						
2. Audit Costs						
3. Corrective Plans						
4. Responding to Requests						
5. Public Review						
6. Audit Review (COE)						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

Program 192	MANDATED COSTS FINANCIAL AND COMPLIANCE AUDITS CLAIM SUMMARY	FORM FCA-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form FCA-1 must be filed for a reimbursement claim. Do not complete form FCA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form FCA-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of financial and compliance audits conducted during the fiscal year of the claim.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form FCA-2, line (05), columns (d) through (h), to form FCA-1, block (04), columns (a) through (e), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 192	MANDATED COSTS FINANCIAL AND COMPLIANCE AUDITS COMPONENT/ACTIVITY COST DETAIL	FORM FCA-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- ☐ Boilerplate Language
- ☐ Audit Costs
- ☐ Corrective Plans
- ☐ Responding to Requests
- ☐ Public Review
- ☐ Audit Review (COE)

(04) Description of Expenses: Complete columns (a) through (h). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 192	FINANCIAL AND COMPLIANCE AUDITS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM FCA-2

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form FCA-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, productive hourly rates, actual time spent by each employee, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Cost = Unit Cost x Quantity Used		Invoices
Travel and Training Travel	Purpose of Travel Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Transportation Cost	Days Miles Transportation Mode					Rate x Days or Miles = Total Transportation Cost	
Training	Employee Name and Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h), and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h), to form FCA-1, block (04), columns (a) through (e), in the appropriate row.

GRADUATION REQUIREMENTS

1. Summary of Chapter 498/83

Education Code § 51225.3, as added by Chapter 498, Statutes of 1983, requires school districts to provide an additional science course to students prior to graduation from the twelfth grade.
Commencing with the 1986/87 school year, no pupil shall receive a high school diploma without completing two years of science courses. Chapter 498/83 further specifies that the curriculum include one course each of biological and physical sciences.
On November 20, 1986, the Commission on State Mandates determined that Chapter 498, Statutes of 1983, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/__Reimbursement Claim", and/or "19__/__Estimated Claim", claims may be filed as follows:

An estimated claim must be filed with the State Controller's Office and postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

A. Acquisition Cost

The cost of acquiring additional space and equipment necessary for conducting new science classes are reimbursable, provided that space is lacking in existing facilities.

B. Remodeling Cost

The cost of remodeling existing space to accommodate the new science class and laboratory are reimbursable, including design, renovation, and special lab equipment and outlets essential to maintain a level of instruction sufficient to meet college admission requirements.

C. Staffing and Supplies

The increased cost of the school district to staff and supply the new mandated science classes are reimbursable. Staffing costs are limited to salary and other remuneration differentials, if any, of a science teacher and the cost of lab assistants or special teaching aids required by a science class. The addition of science classes should have resulted in offsetting savings due to a corresponding reduction of non-science classes.

School districts claiming costs under A and/or B must provide the following:

(1) Documentation of increased units of science course enrollments due to the enactment of Education Code § 51225.3 necessitating such an increase.

However, the acquisition of additional space for conducting new science classes are reimbursable only to the extent that the districts can document that this space would not have been otherwise acquired due to the increase in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.

(2) Documentation of lack of appropriately configured and equipped space in existing facilities for the new courses.

(3) Certification by the Board of Trustees that an analysis of all appropriate science facilities within the district was conducted and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of Education Code § 51225.3 to reasonably accommodate includes:

(4) Adjusting attendance boundaries to balance attendance between under-utilized and over-utilized secondary school facilities within the district.

(5) Taking advantage of other available secondary school science facilities that are within a secure distance of the school.

(6) Documentation that the additional space for conducting new science classes is required only when the space would not have otherwise been acquired due to an increase in high school enrollment.

(7) Documentation that remodeling existing facilities was not feasible or would have been more expensive than acquiring additional space.

7. Reimbursement Limitations

Any offsetting savings (i.e., reduction in non-science classes) or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

The maximum reimbursable fee for contracted services is $110.42 (for 2001-02 fiscal year) adjusted annually by the change in the implicit price deflator for the cost of goods and services to governmental agencies as determined by the State Department of Finance. For update changes on the maximum reimbursable fee, refer to the instructions on form GR-2. Those claims that are based on annual retainers shall contain a certification that the fee is no greater than the maximum. Reasonable expenses related to the mandate will be paid as identified on the monthly billing of consultants.

8. Claiming Forms and Instructions

A claimant may submit a computer generated report in substitution for forms GR-1 and GR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form GR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form GR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials which have been consumed or expended specifically for the purpose of the mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contract Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant. The maximum reimbursable fee for contracted services is $110.42 (2001-02 f.y.) adjusted annually by the change in the implicit price deflator. Those claims that are based on annual retainers shall contain a certification that the fee is no greater than the above maximum.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on the mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Fixed Assets (Land, Building, Equipment and Fixtures)

Compensation for fixed asset costs are reimbursable utilizing the procedure provided in the Office and Management Budget Circular A-87 (OMB A-87). Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency's service-wide cost allocation plan under the cost element "Use Allowance". Where a depreciation method followed, adequate property records must be maintained and any generally accepted method of computing depreciation may be used. However, the method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

List the cost of fixed assets that have been acquired specifically for the purpose of this mandate. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset which is used for purposes of the program is reimbursable.

Give a description and reason for the acquisition of land, equipment, furniture, fixtures, and space remodeling necessary for conducting new science classes. Identify the newly purchased land by its location and parcel number. For remodeled classrooms, identify the name of the school and room numbers. For equipment, furniture and fixtures, identify these by naming the item, serial numbers/inventory numbers, quantity purchased and location of items.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form GR-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect

costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of new or remodeled science classrooms.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form GR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
GRADUATION REQUIREMENTS

For State Controller Use Only	Program
(19) Program Number 00026	026
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) GR-1, (03)	
(23) GR-1, (04)(1)(e)	
(24) GR-1, (04)(2)(e)	
(25) GR-1, (04)(3)(e)	
(26) GR-1, (08)	
(27) GR-1, (09)	
(28) GR-1, (11)	
(29) GR-1, (12)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 026	GRADUATION REQUIREMENTS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form GR-1 and enter the amount from line (13).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form GR-1, line (13). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., GR-1, (04)(1)(e), means the information is located on form GR-1, block (4), line (01), column (c). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 026	MANDATED COSTS GRADUATION REQUIREMENTS CLAIM SUMMARY	FORM GR-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics

(03) Number of new or remodeled science classrooms	

(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Total
1. Acquisition Cost					
2. Remodeling Cost					
3. Staffing and Supplies					
(05) Total Direct Costs					
(06)					
(07)					

Indirect Costs

(08) Indirect Cost Rate	[From J-380 or J-580]	%
(09) Total Indirect Costs	[Line (05)(a) x line (08)]	
(10) Total Direct and Indirect Costs	[Line (05)(e) + line (09)]	

Cost Reduction

(11) Less: Offsetting Savings, if applicable	
(12) Less: Other Reimbursements, if applicable	
(13) Total Claimed Amount [Line (10) – {line (11) + line (12)}]	

Program 026	GRADUATION REQUIREMENTS CLAIM SUMMARY Instructions	FORM GR-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form GR-1 must be filed for a reimbursement claim. Do not complete form GR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form GR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of new or remodeled science classrooms.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form GR-2, line (05), columns (d), (e), (f), and (g) to form GR-1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (e).

(06) Leave blank.

(07) Leave blank.

(08) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(09) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (08), by the Total Salaries and Benefits, line (05)(a).

(10) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (09).

(11) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(12) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, and other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(13) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total Direct and Indirect Costs, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 026	MANDATED COSTS GRADUATION REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL	FORM GR-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

☐ Acquisition Cost ☐ Remodeling Cost

☐ Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Capital Outlays
(05) Total ☐ Subtotal ☐ Page:____of____						

Program 026	GRADUATION REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM GR-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year in which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form GR-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and capital outlays needed to acquire space and equipment. Contract Services are reimbursable to the extent that activities performed require special skills or knowledge that are not readily available from the claimant's' staff. The maximum reimbursable fee for contract services is $112.89 for the 2002-03 fiscal year. If a piece of equipment acquired for the Graduation Requirement program is also utilized for other programs, only a prorated cost of the equipment is reimbursable. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract		Copy of Contract and Invoices
Capital Outlays	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Cost = Unit Cost x Quantity Used	Invoices

(05) Total line (04), columns (d), (e), (f), (g), and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form GR-1, block (04), columns (a), (b), (c), (d) and (e) in the appropriate row.

Habitual Truant

1. Summary of Chapters 1184/75 and 1023/94

Chapter 1184, Statutes of 1975, added former Education Code Section 12403, and Chapter 1010, Statutes of 1976, recodified this Section as Education Code Section 48262. Section 48262 defines *habitual truant* and states that no pupil shall be deemed a *habitual truant*, unless school districts make a "conscientious effort" to hold at least one conference with the pupil's parent or guardian and the pupil.

Chapter 1023, Statutes of 1994, added Education Code Section 48264.5. Subdivision (d) of this Section requires school districts to classify a pupil as a habitual truant as defined in Education Code Section 48262 upon the pupil's fourth truancy within the same school year.

2. Commission on State Mandates Decision

The Commission on State Mandates, in the Statement of Decision adopted at the hearing on September 25, 1997, determined that Education Code Sections 48262 and 48264.5 Subdivision (d), impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of Section 6, Article XIII B of the California Constitution and Section 17514 of the Government Code.

3. Eligible Claimants

Any "school district" as defined in Government Code Section 17519, except for community colleges, that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

4. Appropriations

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *"Annual Claiming Instructions for State Mandated Costs"* issued in October of each year to county superintendents of schools and superintendents of schools.

5. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

6. Filing Deadline

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

7. Reimbursable Components

For each eligible school district, the direct and indirect costs of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Verification of Prior Truancies

Review of school district records to verify that the pupil has been reported as a truant at least four times during the same school year.

B. Making a Conscientious Effort to Schedule a Parent Conference

Make a conscientious effort to schedule a conference with the pupil's parent or guardian, the pupil, and the appropriate school district employee as follows:

Send a notice, by certified mail if necessary, to the pupil's parent or guardian and the pupil, inviting the parent or guardian and the pupil to confer with an appropriate school district employee.

Make a final effort to schedule a conference by making a telephone call to the parent or guardian, and by placing return calls to them.

C. Holding a Parent Conference

Hold a conference once the parent or guardian has agreed to confer.

D. Reclassification of Pupil

Reclassify the pupil as a habitual truant once the school district has made a conscientious effort to schedule a conference with the parent or guardian, whether or not this effort resulted in a conference.

8. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

9. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms HT-1 and HT-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form HT-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form HT-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates, and related fringe benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. A time study may be appropriate for functions that are relatively short in duration and repetitive. If the claim is based on a time study, submit with the claim all documentation for the Controller's review of the study's precision and reliability.

Source documents may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form HT-1, Claim Summary

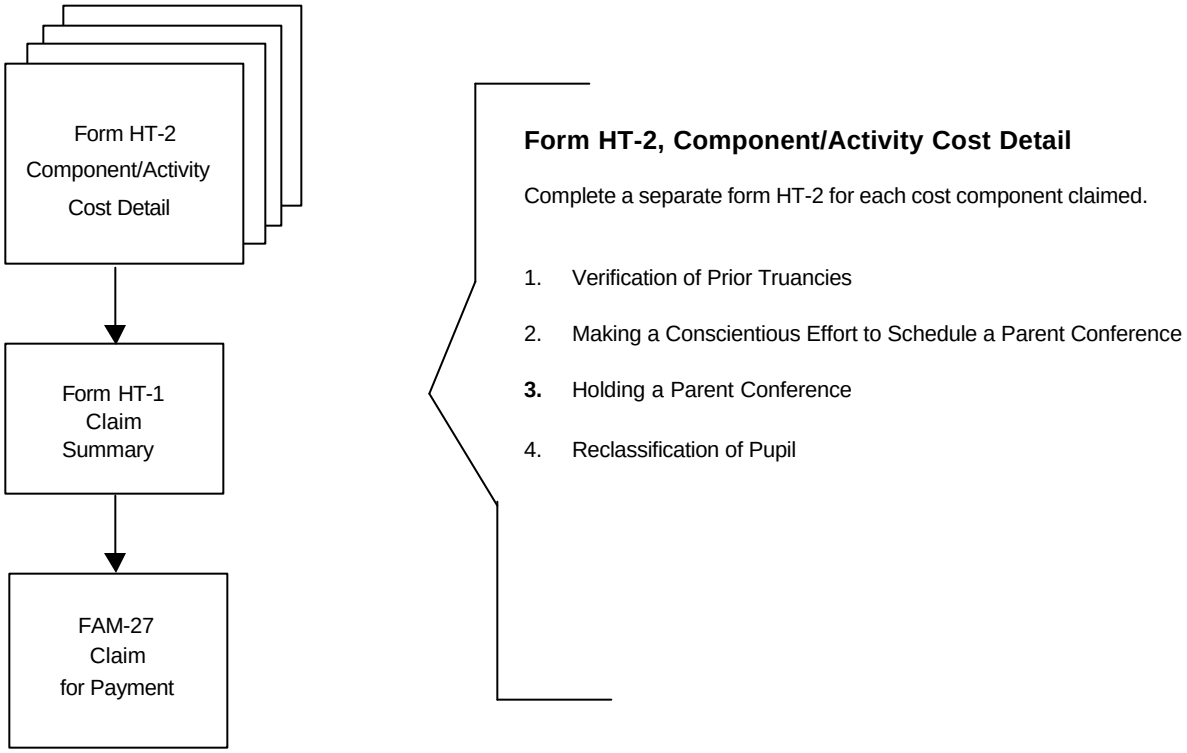
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of pupils who were verified to have been reported as truants at least four times during the same school year.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized officer of the district. All applicable information from form HT-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
HABITUAL TRUANT

For State Controller Use Only
(19) Program Number 00166
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **166**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) HT-1, (03)(a)	
(23) HT-1, (03)(b)	
(24) HT-1, (04)(1)(d)	
(25) HT-1, (04)(2)(d)	
(26) HT-1, (04)(3)(d)	
(27) HT-1, (04)(4)(d)	
(28) HT-1, (06)	
(29) HT-1, (07)	
(30) HT-1, (09)	
(31) HT-1, (10)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 166	HABITUAL TRUANT Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete forms HT-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form HT-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., HT-1, (03)(a), means the information is located on form HT-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 166	MANDATED COSTS HABITUAL TRUANT CLAIM SUMMARY	FORM HT-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics

(03) (a) Number of pupils reported as truants at least four times during the year	
(b) Number of pupils in (03)(a) above for whom parent conferences were held	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Total
1. Verification of Prior Truancies				
2. Making a Conscientious Effort to Schedule a Parent Conference				
3. Holding a Parent Conference				
4. Reclassification of Pupil				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) – {line (09) + line (10)}	

Program 166	HABITUAL TRUANT Certification Claim Form Instructions	FORM HT-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed.

Enter the fiscal year of costs. Form HT-1 must be filed for a reimbursement claim. Do not complete form HT-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HT-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the number of pupils who were reported as truants at least four times during the fiscal year.

(b) Enter the number of pupils in (03(a) for whom parent conferences were held.

(04) Reimbursable Components. For each reimbursable component, enter the total from form HT-2, line (05), columns (d), (e), and (f) to form HT-1, block (04) columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

Program 166	MANDATED COSTS HABITUAL TRUANT COMPONENT/ACTIVITY COST DETAIL	FORM HT-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

☐ Verification of Prior Truancies

☐ Holding a Parent Conference

☐ Making a Conscientious Effort to Schedule a Parent Conference

☐ Reclassification of Pupil

(04) Description of Expenses: Complete columns (a) to (f)

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Object Accounts (b) Hours Worked or Quantity	(c) Hourly Rate or Unit Cost	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____					

Program 166	HABITUAL TRUANT CLAIM SUMMARY Instructions	FORM HT-2

(01) Enter the name of the claimant.

(02) No entry required.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form HT-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services and travel expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked		Copy of Contract and Invoices

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form HT-1, block (04), columns (a), (b), and (c) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-07

HEALTH BENEFITS FOR SURVIVORS OF
PEACE OFFICERS AND FIREFIGHTERS (SCHOOLS)

JUNE 4, 2001

In accordance with Government Code Section (GC) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Health Benefits for Survivors of Peace Officers and Firefighters (HB). These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Labor Code Section (LC §) 4856 as added by Chapter 1120, Statutes of 1996, requires school districts to provide lifelong health benefits to the survivors of peace officers and firefighters who died in the line of duty **after** September 30, 1996. Chapter 193, Statutes of 1997, requires school districts to provide health benefits to survivors of peace officers and firefighters killed in the line of duty **before** September 30, 1996. Chapter 193, Statutes of 1997, also amended LC § 4856 to apply these benefits retroactively.

On October 26, 2000, the COSM determined that LC § 4856 establishes costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any school district (K-12), county board of education, or community college, employing peace officers pursuant to Penal Code Section 830, and incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. If the death of the peace officer or firefighter occurred **before** 9/30/96, reimbursement claims for Chapter 193, Statutes of 1997, for the period 1/1/98 to 6/30/98 and fiscal years 1998-99 and 1999-00, must be filed with the SCO and be delivered or postmarked on or before **October 2, 2001**. If death occurred **after** 9/30/96, for Chapter 1120, Statutes of 1996, reimbursement costs for fiscal years 1997-98 through 1999-00, must be filed with the SCO and be delivered or postmarked on or before **October 2, 2001**. Estimated claims for the 2000-01 fiscal year must also be delivered or postmarked on or before **October 2, 2001**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual claim does not exceed $200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P’s & G’s adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment,"

specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, with all other forms and supporting documents (no copies necessary) to:

If delivery is by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivery is by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: March 29, 2001
f:\mandates\1997\97tc25\Ps&Gs\adoptpg

Parameters and Guidelines

Labor Code Section 4856, Government Code Section 21635
Statutes of 1996, Chapter 1120
Statutes of 1997, Chapter 193

Health Benefits for Survivors of Peace Officers and Firefighters

---

I. SUMMARY AND SOURCE OF THE MANDATE

Statutes of 1996, chapter 1120 enacted Labor Code section 4856, which requires local agencies to provide lifelong health benefits to the survivors of peace officers and firefighters who die in the line of duty. Statutes of 1997, chapter 193 further amended Labor Code section 4856 by applying this benefit retroactively. Additionally, chapter 1120 amended Government Code section 21635, by deleting language exempting local agencies from collective bargaining under the Meyers-Milias-Brown Act with their employees for survivor health benefits.

On October 26, 2000, the Commission adopted its Statement of Decision that the test claim legislation constitutes a reimbursable state mandated program upon local governments within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

1. Providing Survivor Health Benefits (Labor Code Section 4856)
   Counties, cities, a city and county, and special districts, as defined in Government Code section 17518 that employ peace officers and firefighters, and school districts, as defined in Government Code section 17519, that employ peace officers are eligible claimants.

2. Collective Bargaining (Government Code Section 21635)
   Counties, cities, a city and county, and special districts, as defined in Government Code section 17518 are eligible claimants.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code, prior to its amendment by Statutes of 1998, chapter 681, (effective September 22, 1998), stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed on June 9, 1998.

Statutes of 1996, chapter 1120, an urgency statute, became effective September 30, 1996. It requires that local agencies provide health benefits to the survivors of peace officers and firefighters killed in the line of duty *after* September 30, 1996. And it allows collective bargaining for the continued health benefits coverage of a surviving spouse. Therefore, costs incurred for Statutes of 1996, chapter 1120, are eligible for reimbursement on or after July 1, 1997.

Statutes of 1997, chapter 193, became effective on January 1, 1998. It requires that local agencies provide health benefits to the survivors of peace officers and firefighters killed in the line of duty *before* September 30, 1996. Therefore, cost incurred for Statutes of 1997, chapter 193, are eligible for reimbursement on or after January 1, 1998.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, all direct and indirect costs of labor, materials, supplies and services, training and travel for the performance of the following activities, are eligible for reimbursement:

Component A. Providing Survivor Health Benefits (Labor Code Section 4856)

1. Developing or updating internal policies, procedures and manuals as necessary to provide health benefits to the deceased peace officer's or firefighter's surviving spouse and eligible dependents, as required under Labor Code section 4856 (one-time activity).

2. Upon the death of a peace officer or firefighter killed in the line of duty, the ongoing costs of maintaining files, manually or electronically, related to providing health benefits to the deceased peace officer's or firefighter's surviving spouse and eligible dependents, as required under Labor Code section 4856, is reimbursable.

3. Dependent Notification

    a. Upon the death of a peace officer or firefighter killed in the line of duty, providing a one-time notification to the surviving spouse that the local government employer must continue providing health benefits to the deceased employee's spouse and minor dependents under the same terms and conditions provided before death, or prior to the accident or injury that caused death. If there is no surviving spouse, then providing a one-time notification to the minor dependents, or guardian, that the local

government employer must continue providing health benefits until the minor dependents reach the age of 21 years.

b. Providing a one-time notice to the minor dependents of peace officers or firefighters killed in the line of duty, when they are no longer eligible for continued health benefits under the surviving spouse's coverage. Or, if there is no surviving spouse, when the minor dependents reach the age of 21 years.

c. Upon remarriage of the surviving spouse, providing a one-time notice to the surviving spouse that the new spouse or stepchildren cannot be added as family members under the continued health benefits coverage of the surviving spouse.

4. Upon the death of a peace officer or firefighter killed in the line of duty, communicating with the insurance plan provider for the purpose of notifying the insurance plan provider of the peace officer's or firefighter's death, and coordinating with the insurance plan provider to ensure that the deceased peace officer's or firefighter's surviving spouse and eligible dependents will continue receiving health benefits under the same terms and conditions as provided before death, or prior to the accident or injury that caused death.

5. Upon the death of a peace officer or firefighter killed in the line of duty, the amount of the insurance premiums paid to HMOs, or the contributions to self-insured pools, for the continued health benefits coverage to the deceased peace officer's or firefighter's surviving spouse, as required under Labor Code section 4856, is reimbursable. Eligible minor dependents are provided health benefits under the surviving spouse's coverage. If there is no surviving spouse, eligible dependents are provided health benefits until the age of 21 years. A surviving spouse's new spouse or stepchildren are ineligible for continued health benefits under the surviving spouse's coverage.

Component B. <u>Collective Bargaining for the Continued Health Benefits Coverage of a Surviving Spouse (Government Code Section 21635)</u>

1. Developing or updating internal policies, procedures and manuals as necessary to collectively bargain with local employee representatives (one-time activity).

2. Maintaining files manually or electronically related to collective bargaining.

3. The cost of up to five employer representatives and the cost of up to five employee representatives will be reimbursed for the following activities if a representative of a recognized employee organization requests that the local governmental employer meet and confer in good faith.

   a. Reviewing the recognized employee organization's initial contract proposal.

   b. Developing and presenting the local government employer's response to the recognized employee organization's initial contract proposal.

   c. Participating in negotiating planning sessions in preparation of pending negotiations with the recognized employee organization's representatives.

d. Negotiating with the recognized employee organization's representatives.

e. Holding public hearings, pursuant to Government Code 3505.1, so that the governing board can approve the memorandum of understanding.

f. Reproducing and distributing to employer representatives (supervisory, management, and confidential) that portion of the final contract agreement. Reproducing and distributing copies of the final contract to collective bargaining unit members are not reimbursable.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of this document.

SUPPORTING DOCUMENTATION

Claimed costs shall be supported by the following cost element information:

A. Direct Costs

Direct Costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity, the productive hourly rate, and related employee benefits.

Reimbursement includes compensation paid for salaries, wages, and employee benefits. Employee benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and workers' compensation insurance. Employee benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Contracted services for participation of employer representatives in contract negotiations and negotiation planning sessions will be reimbursed. Provide the name(s) of the

contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Submit contract consultant and attorney invoices with the claim.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points and travel costs.

5. Training

The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

B. Indirect Costs

Indirect costs are defined as costs which 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Cities, Counties, and Special Districts

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). 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 two following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) 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 which the total amount allowable indirect costs bears to the base selected; or

2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) 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 which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

School Districts

1. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

2. County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the State Department of Education.

3. Community colleges have the option of using (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21 "Cost Principles of Educational Institutions", (2) the rate calculated on State Controller's Form FAM-29C, or (3) a 7% indirect cost rate.

VI. SUPPORTING DATA

For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code, section 17558.5, subdivision (a).

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the State contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Pursuant to Title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOL DISTRICTS)

For State Controller Use Only
(19) Program Number 00198
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 198

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) HB-1, (03)	
(23) HB-1, (04)(A)(1)(f)	
(24) HB-1, (04)(B)(1)(f)	
(25) HB-1, (04)(B)(2)(f)	
(26) HB-1, (04)(B)(3)(f)	
(27) HB-1, (04)(B)(4)(f)	
(28) HB-1, (04)(B)(5)(f)	
(29) HB-1, (06)	
(30) HB-1, (07)	
(31) HB-1, (09)	
(32) HB-1, (10)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 198	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03), Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05), Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form HB-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09), Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11), Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form HB-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., HB-1, (04)(A)(1)(f), means the information is located on form HB-1, block (04), line (A)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 198	MANDATED COSTS HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOLS) CLAIM SUMMARY	FORM HB-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Claim Statistics

(03) Number of peace officers and firefighters who died in the line of duty during the fiscal year	

Direct Costs	**Object Accounts**				
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Travel and Training	(f) Total
A. One-Time Costs					
1. Develop Policies & Procedures					
B. Ongoing Costs					
1. File Maintenance					
2. Dependent Notification					
3. Insurance Notification					
4. Continued Coverage					
(05) Total Direct Costs					

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

Program 198	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOLS) CLAIM SUMMARY Instructions	FORM HB-1

(01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form HB-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form HB-1 must be filed for a reimbursement claim. Do not complete form HB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HB-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of peace officers and firefighters who died in the line of duty during the fiscal year of the claim.

(04) Reimbursable Components. For each reimbursable component, enter the total from form HB-2, line (05), columns (d) through (g) to form HB-1, block (04), columns (a) through (d) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 198	MANDATED COSTS HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOLS) COMPONENT/ACTIVITY COST DETAIL	FORM HB-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

One-Time Costs: ☐ Develop Policies and Procedures (A1)

Ongoing Costs: ☐ File Maintenance (A2) ☐ Insurance Notification (A4)

☐ Dependent Notification (A3) ☐ Continued Coverage (A5)

(04) Description of Expenses			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed, Description of Expenses, and ***Date of Death**	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Travel and Training
(05) Total ☐ Subtotal ☐ Page: ____ of ____						

Program 198	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOLS) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM HB-2

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form HB-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Each component title lists the corresponding reimbursable activity from the Parameters and Guidelines. For example, Continued Coverage (A5), means the component description is listed in the Parameters and Guidelines under Section IV. Reimbursable Activities, Component A. 5.

Check the box which indicates the cost component being claimed. Check only one box per form. A separate form HB-2 shall be prepared for each applicable component.

(04) ***Date of Death**. Enter the date of death for each peace officer and firefighter in block (04), column (a).

Ch. 193/97, Death **before** 9/30/96: Reimbursement of costs for the period 1/1/98 to 6/30/98 and fiscal years 1998-99 and 1999-00 for actual claims and 2000-01 for estimated claims.

Ch. 1120/96, Death **after** 9/30/96: Reimbursement of costs for fiscal years 1997-98 through 1999-00 for actual claims and 2000-01 for estimated claims.

Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel expenses, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked Or Total Contract		Copy of Contract and Invoices
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode				Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended				Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form HB-1, block (04), columns (a) through (e) in the appropriate row.

IMMUNIZATION RECORDS

1. Summary of Chapter 1176/77

Health and Safety Code Division 4, Chapter 7, § § 3380 - 3390 as added by Chapter 1176, Statutes of 1977, provides uniform requirements for immunization of students prior to entering private or public elementary, secondary school, or other specific institutions. In addition, the governing authority of the school or specified institution is required to maintain immunization records on each student and file a written report on the immunization status of new entrants to the school or institution with the State Department of Health Services at times and on forms prescribed by the Department. Chapter 415, Statutes of 1995, has revised the numbering of § § 3380 - 3390 to § § 120335 - 120380.

On June 20, 1979, the Commission on State Mandates determined that Chapter 1176, Statutes of 1977, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2. In addition, on July 28, 1988, the Commission determined that reimbursement of Chapter 1176, Statutes of 1977, costs shall be pursuant to the State Mandates Apportionment System.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

B. Entitlement Claims

This program has been included in the State Mandates Apportionment System (SMAS). SMAS is a process where a claimant receives an annual apportionment, reflective of the program's costs, without further filing of reimbursement claims. A claimant is eligible to be included in the process after having established a SMAS base year entitlement for the program. The State Controller's Office determines a base year entitlement by averaging the claimant's actual costs for any three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. With an established base year, the claimant will receive annual payments adjusted by changes in the implicit price deflator. When the claimant has filed three consecutive fiscal years of costs, no further claims need to be filed. For programs included in SMAS after 01/01/88, the annual payments are adjusted by changes in the implicit price deflator and changes in the school's average daily attendance.

A claimant who has not established a base year entitlement, may file claims as described in the following instructions to complete three consecutive fiscal years of actual costs. Where a claimant may have incurred three consecutive fiscal years of costs, and had not previously claimed those costs, the claimant may file an Entitlement Claim, FAM-43 for each of those fiscal years beginning with 1989/90 or any subsequent three consecutive fiscal years. An Entitlement Claim is for the sole purpose of establishing a base year entitlement and not for the claiming of reimbursement.

Entitlement claims should be filed with the State Controller's Office by November 30. After the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment of the current fiscal year.

C. Reimbursement and Estimated Claims

If an eligible claimant does not have three consecutive fiscal years of costs for Chapter 1176/77 to qualify for inclusion in SMAS, the claimant may file a reimbursement and/or an estimated claim. A reimbursement claim detail the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

D. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/__Reimbursement Claim", and/or "19__/__Estimated Claim", claims may be filed as follows:

An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursement

Eligible claimants will be reimbursed on a unit cost basis for increased costs incurred to maintain immunization records and to report periodically, as required, to the State Department of Health Services on the immunization status of new entrants. This rate is provided annually, in September to school districts in the State Controller's annual claiming instructions for state mandated costs. The current rate is printed on form IR-1, Claim Summary. No reimbursement will be made if the claimant does not submit the required immunization report to the State Department of Health Services.

Reimbursement is based on the number of new entering students to a school. At the end of each fiscal year, a tally of all new students for that regular school year should be recorded. The new entrants identified should not include students previously enrolled in a school within the State of California.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

A. Illustration of Claim Forms

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for form IR-1 provided the format of the report and data fields contained within the report are identical to the claim form included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form IR-1, Claim Summary

This form is used to compute the amount of claimable costs based on a unit cost per entrant. The cost data on this form is carried forward to form FAM-27. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of new entrants for each school in the district.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

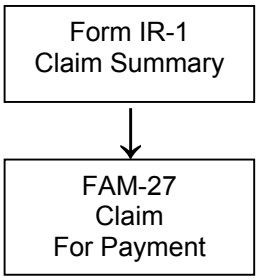
C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form IR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Form FAM-43, Entitlement Claim

This form is used to certify the school's costs based on the unit rate established for that fiscal year for the purpose of establishing a base year entitlement. The Total Claimed Amount from form IR-1, line (09) must be carried forward to this form. No payment is made for an entitlement claim.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
IMMUNIZATION RECORDS

For State Controller Use Only
(19) Program Number 00032
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **032**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) IR-1, (03)	
(23) IR-1, (04)(b)	
(24) IR-1, (04)(c)	
(25) IR-1, (05)	
(26) IR-1, (06)	
(27) IR-1, (07)	
(28) IR-1, (08)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 032	IMMUNIZATION RECORDS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form IR-1 and enter the amount from line (09).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form IR-1, line (09). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., IR-1, (04)(b), means the information is located on form IR-1, block (04), column (b). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
IMMUNIZATION RECORDS

For State Controller Use Only

(19) Program Number 032
(20) Date Filed _____/_____/_____
(21) LRS Input _____/_____/_____

Program 032

LABEL HERE

(01) Claimant Identification Number

(02) Mailing Address

Claimant Name

County of Location

Street Address or P.O. Box

City State Zip Code

Base Year	Fiscal Years	FAM-27	Amount
First	(03)	(06) ☐	(09)
Second	(04)	(07) ☐	(10)
Third	(05)	(08) ☐	(11)

Entitlement Claim	
(15) IR-1, (04)(b)	
(16) IR-1, (04)(c)	
(17) IR-1, (05)	
(18) IR-1, (06)	
(19) IR-1, (07)	
(20) IR-1, (08)	
(21)	
(22)	
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	

(31) CERTIFICATION OF CLAIM

In accordance with the provisions of Article 5 (commencing with Section 17615) of Chapter 4 of Part 7 of Division 4 of Title 2 of the Government Code, I certify that I am the officer authorized by the county to file claims with the State of California for costs mandated by Chapter 1176, Statutes of 1977; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096 inclusive.

I further certify that there was no application for any grant or payment received, other than from the claimant, for costs contained herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1176, Statutes of 1977.

The amount of Entitlement Claim is hereby submitted to the State for the sole purpose of establishing or adjusting a base year entitlement of the mandated program of Chapter 1176, Statutes of 1977, set forth on the attached statement.

Signature of Authorized Officer _____ Date _____

Type or Print Name _____ Title _____

(39) Name of Contact Person for Claim _____

Telephone Number (_____) _____ - _____ Ext. _____

E-mail Address _____

Program 032	IMMUNIZATION RECORDS Certification Claim Form Instructions	FORM FAM-43

NOTE: Chapter 1534, Statutes of 1985, established the State Mandates Apportionment System (SMAS), a method of paying designated mandated programs as apportionments. This program is included in the SMAS. A claimant who has established a base year entitlement for this program will receive an annual payment by January 15 from the State Controller's Office. A base year entitlement is determined for each district by averaging their approved claims, (i.e., actual costs) 1981-82, 1982-83, and 1983-84 fiscal years or any three consecutive fiscal years thereafter. If a claimant has incurred costs for three consecutive fiscal years, but has not filed a claim for each of those years, the claimant may file an entitlement claim with the State Controller's Office. An entitlement claim is filed solely for the purpose of establishing a base year cost and may be filed for any or all of the three fiscal years. Once a base year entitlement has been established, no additional claim need to be filed by the claimant. Submit a separate form FAM-43 for each fiscal year that is needed to complete the three consecutive fiscal years.

(01) Leave blank.

(02) Enter the claimant's name, county in which claimant is located, street address, city, state, and zip code.

(03) to (05) Enter the three consecutive fiscal years that comprise the base year.

(06) to (08) If a form FAM-27 was filed for any fiscal year, enter an "x" in the box for that fiscal year.

(09) to (11) Enter the amount from form IR-1, line (12) that corresponds to the fiscal year for this Entitlement Claim. Only one amount should appear on lines (09) through (11). Complete a separate FAM-43 for each entitlement claim. Do not enter an amount for the fiscal year in which a FAM-27 was previously filed as indicated in the checked box.

(12) to (14) Leave blank.

(15) to (30) Bring forward cost information as specified on the left-hand column of lines (15) and (16) for the reimbursement, e.g., IR-1, (03) means the information is located on form IR-1, line (03). Enter the information in the left-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number without the percent symbol (i.e., 7.548% should be shown as 8). Completion of this data block will expedite the payment process.

(31) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-43 with blue ink, and attach a copy of the form FAM-43 to the top of the claim package.)**

(32) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-43 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 032	MANDATED COSTS IMMUNIZATION RECORDS CLAIM SUMMARY	FORM IR-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Claim Statistics

(03) Number of new entrants for each school in the district			
(a) Name of School	(b) Kindergarten Entrants	(c) Out-of-State Transfers	(d) Total
(04) Total New Entrants			
(05) New Entrant Reimbursement Rate [$5.22 for 2002-03 actual and $5.30 for 2003-04 estimated]			
(06) Total Costs [Line (04)(d) x line (05)]			

Cost Reduction

(07) Less: Offsetting Savings, if applicable	
(08) Less: Other Reimbursements, if applicable	
(09) Total Claimed Amount [Line (06) – {line (07) + line (08)}]	

Program 032	IMMUNIZATION RECORDS CLAIM SUMMARY Instructions	FORM IR-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or ate to be incurred.

Form IR-1 must filed for a reimbursement claim. Do not complete form IR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form IR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Number of new entrants for each school in the district. List in column (a) name of the school, in column (b) enter the number of kindergarten entrants, and in column (c) enter the number of out-of-state transfers. Total each row.

(04) Total New Entrants. Add columns (b), (c) and (d).

(05) New Entrant Reimbursement Rate. Enter the specified unit rate for the fiscal year of the claim.

(06) Total Costs. Enter the product of multiplying Total New Entrants, line (04)(d), times the appropriate New Entrant Reimbursement Rate, line (05).

(07) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(08) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds etc.,) which reimbursed any portion of the mandated program. Submit a detailed schedule of the reimbursement sources and amounts.

(09) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (06), and Other Reimbursements, line (07), from Total Costs, line (05). Enter the remainder of this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

INTERDISTRICT ATTENDANCE PERMITS

1. Summary of Chapters 172/86, 742/86, 853/89, 10/90, and 120/92

Education Code § 46601, as added by Chapter 742/86, and amended by Chapter 853/89, requires school districts and county offices of education to expand on a pre-existing appeal process by performing a notification and appeal process for interdistrict attendance permit applicants.

Education Code § 46601.5, subdivisions (a), (b), and (c) of Chapters 172/86, 10/90, and 120/92 in conjunction with designated portions of Education Code § 48204, subdivision (f) of Chapters 172/86, 10/90, and 120/92, require school districts when considering an interdistrict transfer request, to give consideration to the child care needs of the pupil, ensuring that an application for a continuing child care transfer is not denied or revoked for arbitrary or impermissible reasons; if applicable, to evaluate the impact of proposed continuing child care transfers on court-ordered desegregation plans; provide information to the governing board in order to facilitate the board's responsibility to decide on a continuing child care transfer, and if denied or revoked, communicating to the pupil's parent or guardian the specific reasons for that determination and recording it in minutes of the board meeting in which the determination was made. In addition, districts must annually determine whether continuing child care transfers, when considered with parent employment transfers, fall within the statutory limits as specified in the statutes.

On May 24, 1995, the Commission on State Mandates determined that Chapter 172/86, 742/86, 853/89, 10/90, and 120/92 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Funding in the amount of $4,398,000 for the payment of initial claims covering fiscal years 1992/93, 1993/94, 1994/95, 1995/96, and 1996/97, is provided by the local government claims bill SB 91, enacted as Chapter 748, Statutes of 1996.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claim

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim detail the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State

Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the 1992/93, 1993/94, 1994/95, and 1995/96 fiscal years must be filed with the State Controller's Office and postmarked by July 28, 1997. If the reimbursement claim is filed after the deadline of July 28, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1996/97 reimbursement claim must be filed by November 30, 1997.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim, and/or "19__/19__ Estimated Claim", claims may be filed as follows:

1) An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

   After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year.

   For information regarding appropriations for reimbursement claims, refer to "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible school district, the direct and indirect costs of labor, supplies and services incurred for the following mandated components are reimbursable:

A. Application Evaluation

In considering an interdistrict transfer request application, consideration should be given to the child care needs of the pupil and a continuing interdistrict transfer request application for child care needs should not be denied or revoked for arbitrary or impermissible reasons. For districts subject to court-ordered integration plans, the effect the potential transfer would have on the district's plan should be determined.

B. Presentation to the Governing Board

Information regarding the transfer application for child care purposes should be prepared and presented in a cost-effective manner; and the specific reasons for a rejected application must be accurately recorded in the minutes of the governing board meeting.

C. Notice of Denied Applications

A written explanation of the reasons for a rejected application for an interdistrict transfer for child care purposes should be given to the parent or guardian.

D. Transfer Statistics

On an annual basis it should be determined whether net child care related resident pupil transfers when considered with parent employment transfers, fall within statutory limits.

E. County Appeals Process

Pupil transfer applicants should be notified of the right to appeal to the county office of education when a request is denied for interdistrict attendance for any reason. The school district is required to respond to any information requests from the county office of education pursuant to the appeal, and on the request of the county office of education reconsider the pupil's interdistrict attendance request.

For each eligible county office of education, the direct and indirect costs of labor, supplies and services incurred for the following mandate components are reimbursable:

F. Intra-County Appeals Process

The county office of education should verify that school district remedies have been exhausted before accepting a pupil's appeal; investigate the adequacy of the local appeals; and report to the county board of education any additional information useful in reaching a decision.

G. Inter-County Appeals Process

The county office of education should provide the appeal process (notice, investigation hearing, and decision) or participate in the appeal process of the other county if the other county has jurisdiction.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms IAP-1 and IAP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form IAP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form IAP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

2) Materials and Supplies

Only expenditures that can be identified as a direct cost of the mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form IAP-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The school district must give the number of interdistrict attendance permit requests received for child care purposes, the number of requests granted, and the number of requests that were denied by the school district for each year, also the average daily attendance for the district for each year.

The local office of education must provide the number of interdistrict attendance permit appeals received, the number of appeals heard, and the number decided by the county office of education each fiscal year.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to Form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form IAP-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
INTERDISTRICT ATTENDANCE PERMITS

For State Controller Use Only
(19) Program Number 00148
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **148**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) IAP-1, (03)(a)	
(23) IAP-1, (03)(b)	
(24) IAP-1, (03)(c)	
(25) IAP-1, (03)(d)	
(26) IAP-1, (03)(e)	
(27) IAP-1, (03)(f)	
(28) IAP-1, (03)(g)	
(29) IAP-1, (04)(1)(d)	
(30) IAP-1, (04)(2)(d)	
(31) IAP-1, (04)(3)(d)	
(32) IAP-1, (04)(4)(d)	
(33) IAP-1, (04)(5)(d)	
(34) IAP-1, (04)(6)(d)	
(35) IAP-1, (04)(7)(d)	
(36) IAP-A, (06)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 148	INTERDISTRICT ATTENDANCE PERMITS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form IAP-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form IAP-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., IAP-1, (03)(a), means the information is located on form IAP-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 148	MANDATED COSTS INTERDISTRICT ATTENDANCE PERMITS CLAIM SUMMARY	FORM IAP-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) (a) Number of interdistrict attendance permit requests for child care purposes received	
(b) Number requests granted in the fiscal year of claim	
(c) Number of requests denied in the fiscal year of claim	
(d) Average daily attendance of the district in the fiscal year of claim	
(e) Number of interdistrict attendance permit appeals received in the fiscal year of claim	
(f) Number of appeals heard in the fiscal year of claim	
(g) Number of appeals decided by the county office of education in the fiscal year of claim	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components:	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total
1. Application Evaluation				
2. Presentation of the Governing Board				
3. Notice of Denied Applications				
4. Transfer Statistics				
5. County Appeal Process				
6. Intra-County Appeal Process				
7. Inter-County Appeal Process				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Amount Received from State Department of Health Services	
(11) Total Claimed Amount [Line (08) – {line (09) + line (10)}]	

Program 148	INTERDISTRICT ATTENDANCE PERMITS CLAIM SUMMARY INSTRUCTIONS	FORM IAP-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form IAP-1 must be filed for a reimbursement claim. Do not complete form IAP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form IAP-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the number of interdistrict attendance permit requests for child care purposes received in the fiscal year of claim

(b) Enter the number of requests granted in the fiscal year of claim.

(c) Enter the number of requests denied in the fiscal year of claim.

(d) Enter the average daily attendance of the district in the fiscal year of claim.

(e) Enter the number of interdistrict attendance permit appeals received in the fiscal year of claim.

(f) Enter the number of appeals heard in the fiscal year of claim.

(g) Enter the number of appeals decided by the county office education in the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form IAP-2, line (05) columns (d), (e), and (f) to form IAP-1, block (04) columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a), (b), (c) and (d).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a) by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d) and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as direct result of this mandate. Submit a detail schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any local agency source (i.e., federal, state grants, foundations, etc.) which reimbursed any portion of the mandated cost program. The amount of one dollar per first-page pupil the school district received from the Department of Health Services must be shown as an offset from costs claimed. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS INTERDISTRICT ATTENDANCE PERMITS COMPONENT/ACTIVITY COST DETAIL	FORM IAP- 2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check **only** one box per form to identify the component being claimed.

- ☐ Application Evaluation
- ☐ Presentation to the Governing Board
- ☐ Notice of Denied Applications
- ☐ Transfer Statistics
- ☐ County Appeals Process
- ☐ Intra-County Appeals Process
- ☐ Inter-County Appeals Process

(04) Description of Expenses: Complete columns (a) through (f).

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	**Object Accounts** (d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services
(05) Total ☐ Subtotal ☐ Page:_____ of _____					

INTERDISTRICT ATTENDANCE PERMITS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM IAP- 2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form IAP-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Consumed		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form IAP-1, block (04), columns (a), (b), and (c) in the appropriate row.

INTERDISTRICT TRANSFER REQUESTS: PARENT'S EMPLOYMENT

1. Summary of Chapters 172/86, 10/90, and 507/92

Education Code § 48204, Subdivision (f) as added by Chapter 172, Statutes of 1986, and amended by Chapter 10, Statutes of 1990 and Chapter 507, Statutes of 1992, allows pupils to establish school district residency based on a parent's employment within the boundaries of the school district, subject to the following conditions:

(a) Admission of the out-of-district pupil may not be denied for any arbitrary reason.

(b) The sending or receiving district may reject the transfer if it would impact the district's desegregation plan.

(c) The potential receiving district may reject the transfer if the additional cost of educating the pupil would exceed the state aid following the pupil.

(d) The governing board shall communicate to the parents in a cost effective manner the specific reasons for rejection of a transfer pursuant to conditions (a) to (c) and recorded in the minutes of the governing board's meeting.

(e) The average daily attendance (ADA) is to be calculated annually pursuant to § 46607.

(f) The number of transfers-out can be limited based on district size, unless otherwise authorized by the sending district.

(g) The school districts shall report transfer statistics annually to the Superintendent of Public Instruction. This activity was repealed on January 1, 1993 by Chapter 507, Statutes of 1992.

Chapter 10, Statutes of 1990, amended § 48204, Subdivision (f), paragraph (6) to specify that the limit on transfers are to be calculated as the net of pupils transferred out over those transferred in. It also added new language to allow residency based on parents' employment to continue in subsequent school years without the need for annual reapplication by a parent or guardian.

On February 23, 1995, the Commission on State Mandates determined that Education Code § 48204, Subdivision (f) as added by Chapter 172, Statutes of 1986, and amended by Chapter 10, Statutes of 1990, and Chapter 507, Statutes of 1992, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Funding in the amount of $4,333,000 for the payment of initial claims covering fiscal years 1992/93, 1993/94, 1994/95, 1995/96, and 1996/97, is provided by the local government claims bill SB 91, enacted as Chapter 748, Statutes of 1996.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for 1992/93, 1993/94, 1994/95, 1995/96 and 1996/97 fiscal years must be filed with the State Controller's Office and postmarked by October 27, 1997. If the reimbursement claim is filed after the deadline of October 27, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1997/98 fiscal year must be filed with the State Controller's Office and postmarked by October 27, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997/98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim, and/or "19__/19__ Estimated Claim", claims may be filed as follows:

(1) An estimated claim must be filed with the State Controller's Office and postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year.

For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the

approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible school district and county office of education, the direct and indirect cost of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Policy and Procedures

One-time costs for preparation and adoption, and continuing costs to update rules and procedures regarding the district's policy on interdistrict transfers based on the location of employment of the pupil's parent.

B. Application Evaluation

Receive and consider applications for interdistrict transfers pursuant to the district's policy and procedures to ensure that an application is not denied for arbitrary or impermissible reasons. Determine the effect the potential transfer would have on the districts subject to court-ordered integration plans.

C. Presentation to the Governing Board

Prepare and present information regarding the transfer application to the governing board in a cost-effective manner facilitating that board's responsibility to decide whether a proposed parental employment transfer should be prohibited, and the reasons therefor; and in the case of a rejected application, the specific reasons are accurately recorded in the minutes of the governing board meeting.

D. Notice of Denied Applications

In the case of a rejected application, provide a written application of the reasons to the parent or guardian.

E. Transfer Statistics

Determine on an annual basis whether net employment-related resident pupil transfers fall within the statutory limits per Education Code § 48204, Subdivision (f), (6)(A), (B), and (C).

Note: This mandate will be repealed as of July 1, 2003.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms ITR-1 and ITR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form ITR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form ITR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by

each employee, the productive hourly rates and related fringe benefits. The staff time claimed must be supported by source documentation, however, the average number of hours devoted to each function may be claimed if supported by a time study. A time study may be appropriate for functions that are relatively short in duration and repetitive. If the claim is based on a time study, submit with the claim all documentation for the Controller's review of the study's precision and reliability.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of the mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff, or the service to be provided by the contractor is cost effective.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form ITR-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of interdistrict transfers based on the location of parents or guardian employment requested each year, the number of interdistrict transfers based on the location of parents or guardian employment granted each year, the average daily attendance for the district for each year.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form Fam-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form ITR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
INTERDISTRICT TRANSFER REQUESTS: PARENT'S EMPLOYMENT

For State Controller Use Only
(19) Program Number 00149
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **149**

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) ITR-1, (03)(a)	
(23) ITR-1, (03)(b)	
(24) ITR-1, (03)(c)	
(25) ITR-1, (04)(1)(d)	
(26) ITR-1, (04)(2)(d)	
(27) ITR-1, (04)(3)(d)	
(28) ITR-1, (04)(4)(d)	
(29) ITR-1, (04)(5)(d)	
(30) ITR-1, (06)	
(31) ITR-1, (07)	
(32) ITR-1, (09)	
(33) ITR-1, (10)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 149	INTERDISTRICT TRANSFER REQUESTS: PARENT'S EMPLOYMENT Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form ITR-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form ITR-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., ITR-1, (03)(a), means the information is located on form ITR-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 149	MANDATED COSTS INTERDISTRICT TRANSFER REQUESTS: PARENT'S EMPLOYMENT CLAIM SUMMARY	FORM ITR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) (a) Number of interdistrict transfers requested each year based on location of parent's or guardian' employment.	
(b) Number of interdistrict transfers granted each year based on location of parent's or guardian's employment	
(c) Average daily attendance for the district for each year	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components:	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total
1. Policy and Procedures				
2. Application Evaluation				
3. Presentation to the Governing Board				
4. Statistical Reporting				
5. Transfer Statistics				
(05) Total Direct Costs				

Indirect Costs		
(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) – {line (09) + line (10)}]	

Program 149	INTERDISTRICT TRANSFER REQUESTS: PARENT'S EMPLOYMENT CLAIM SUMMARY INSTRUCTIONS	FORM ITR-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form ITR-1 must be filed for a reimbursement claim. Do not complete form ITR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form ITR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03)
(a) Number of interdistrict transfer requested each year based on location of parent's or guardian's employment.

(b) Number of interdistrict transfers granted each year based on location of parent's or guardian's employment.

(c) Average daily attendance for the district for each year.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form ITR-2, line (05) columns (d), (e), and (f) to form ITR-1, block(04) columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total block (05) columns (a), (b), (c) and (d).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a) by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d) and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as direct result of this mandate. Submit a detail schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any local agency source (i.e., federal, state grants, foundations, etc.) which reimbursed any portion of the mandated cost program. The amount of one dollar per first-page pupil the school district received from the Department of Health Services must be shown as an offset from costs claimed. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS INTERDISTRICT TRANSFER REQUESTS: PARENT'S EMPLOYMENT COMPONENT/ACTIVITY COST DETAIL	FORM ITR-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check **only** one box per form to identify the component being claimed.

- ☐ Policy and Procedures
- ☐ Notice of Denied Applications
- ☐ Application Evaluation
- ☐ Transfer Statistics
- ☐ Presentation to the Governing Board

(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services
(05) Total ☐ Subtotal ☐ Page:_____ of _____					

INTERDISTRICT TRANSFER REQUESTS: PARENT'S EMPLOYMENT COMPONENT/ACTIVITY COST DETAIL Instructions	FORM ITR-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form ITR-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Consumed		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form ITR-1, block (04) columns (a), (b), and (c) in the appropriate row.

INTRADISTRICT ATTENDANCE

1. Summary of Chapters 161/93 and 915/93

Education Code § 35160.5, Subdivision (c), paragraphs (1) and (2), as added and amended by Chapter 161, Statutes of 1993, and Chapter 915, Statutes of 1993, requires each school district on or before July 1, 1994, to prepare and adopt rules establishing and implementing a policy of open enrollment within the district for residents of the district which provides that; The parent or guardian of each schoolage child who is a resident in the district may select the school the child shall attend; once the intradistrict transfer is selected, evaluating the transfer to ascertain the impact of the transfer on the maintenance of appropriate racial and ethnic balances among the respective schools; intradistrict attendance in excess of schoolsite capacity as established by the district shall be determined by a random, unbiased process that prohibits an evaluation of whether any pupil should be enrolled based on his or her academic or athletic performance; and no pupil who currently resides in the attendance area of a school shall be displaced by pupils transferring from outside the attendance area.

This intradistrict attendance program does not apply to school districts of only one school or school sites serving different grade levels. The school district shall determine the capacity of the schools of the district.

On January 19, 1995, the Commission on State Mandates determined that Chapter 161, Statutes of 1993 and Chapter 915, Statutes of 1993, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12) that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Funding in the amount of $8,331,000 for payment of initial claims covering the period 1/1/94 to 6/30/94 and fiscal years 1994/95, 1995/96, and 1996/97, is provided by the local government claims bill SB 91, enacted as Chapter 748, Statutes of 1996.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim detail the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State

Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the period 1/1/94 to 6/30/94, and 1994/95 and 1995/96 fiscal years must be filed with the State Controller's Office and postmarked by July 28, 1997. If the reimbursement claim is filed after the deadline of July 28, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1996/97 reimbursement claim must be filed by November 30, 1997.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim, and/or "19__/19__ Estimated Claim", claims may be filed as follows:

An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the direct and indirect cost of labor, supplies, and services incurred for the following mandated components:

A. Policy and Procedures

Preparation and adoption of rules and procedures regarding the intradistrict open enrollment plan for the district.

B. Random Selection Process

Establishing and operating a random, unbiased selection process in excess of schoolsite capacity for intradistrict transfers that also insures that no pupil who currently resides in the attendance area of a school will be displaced by pupils transferring from outside the attendance area.

C. Schoolsite Capacity

Determining the total enrollment and program capacity of each school in the district.

D. Impact on Demographics

Evaluating each selected intradistrict transfer to ascertain the impact of the requested transfer on the maintenance of appropriate racial and ethnic balances among the respective schools.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms IDA-1 and IDA-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form IDA-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form IDA-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill and knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

A. Form IDA-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of intradistrict transfers requested each year, the number of intradistrict transfers granted each year and the average daily attendance for the district for each year.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

B. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form IDA-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
INTRADISTRICT ATTENDANCE

For State Controller Use Only
(19) Program Number 00153
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **153**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) IDA-1, (03)(a)	
(23) IDA-1, (03)(b)	
(24) IDA-1, (03)(c)	
(25) IDA-1, (04)(1)(d)	
(26) IDA-1, (04)(2)(d)	
(27) IDA-1, (04)(3)(d)	
(28) IDA-1, (04)(4)(d)	
(29) IDA-1, (06)	
(30) IDA-1, (07)	
(31) IDA-1, (09)	
(32) IDA-1, (10)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 153	INTRADISTRICT ATTENDANCE Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form IDA-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form ADA-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., IDA-1, (03)(a), means the information is located on form IDA-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 153	MANDATED COSTS INTRADISTRICT ATTENDANCE CLAIM SUMMARY	FORM IDA-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics

(03) (a) Number of intradistrict transfers requested in the fiscal year of claim	
(b) Number of intradistrict transfers granted in the fiscal year of claim	
(c) Average daily attendance for the district in the fiscal year of claim	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components:	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total
1. Policy and Procedures				
2. Random Selection Process				
3. Schoolsite Capacity				
4. Impact on Demographics				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) – {line (09) + line (10)}]	

Program 153	INTRADISTRICT ATTENDANCE CLAIM SUMMARY INSTRUCTIONS	FORM IDA-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form IDA-1 must be filed for a reimbursement claim. Do not complete form IDA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form IDA-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03)
(a) Enter the number of intradistrict transfers **requested** in the fiscal year of claim.

(b) Enter the number of intradistrict transfers **granted** in the fiscal year of claim.

(c) Enter the average daily attendance for the district for the district year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form IDA-2, line (05) columns (d), (e), and (f) to form IDA-1, block(04) columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total block (05) columns (a), (b), (c) and (d).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a) by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d) and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as direct result of this mandate. Submit a detail schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any local agency source (i.e., federal, state grants, foundations, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS INTRADISTRICT ATTENDANCE COMPONENT/ACTIVITY COST DETAIL	FORM IDA-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check **only** one box per form to identify the component being claimed.

- ☐ Policy and Procedures
- ☐ Schoolsite Capacity
- ☐ Random Selection Process
- ☐ Impact on Demographics

(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services
(05) Total ☐ Subtotal ☐ Page:_____ of _____					

INTRADISTRICT ATTENDANCE COMPONENT/ACTIVITY COST DETAIL Instructions	FORM IDA-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form IDA-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Consumed		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e) and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form IDA-1, block (04) columns (a), (b), and (c) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-06

INVESTMENT REPORTS
(SCHOOL DISTRICTS)

MAY 12, 2003

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Investment Reports (INR) program. These claiming instructions are issued subsequent to adoption of the program's amended parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On March 27, 1997, the COSM determined that the provisions of Government Code Section 53646, subdivisions (a), (b), and (e), as added by Chapter 783, Statutes of 1995, and amended by Chapters 156 and 749, Statutes of 1996, imposed a new program or a higher level of service in an existing program, by requiring agencies to render an annual statement of investment policy and to render quarterly reports of investments. These instructions incorporate amendments to the original mandate that was filed on October 13, 2000. For your reference, the amended P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any school district, community college district, or county office of education, as defined in GC § 17519, that have incurred increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for fiscal years 1999-00 through 2001-02 must be filed with the SCO and be delivered or postmarked on or before **September 9, 2003**.

Beginning with the 2002-03 fiscal year, estimated claims may be filed with the SCO and be delivered or postmarked on or before **September 9, 2003** or an actual claim for the 2002-03 fiscal year may be filed by January 15, 2004, without a late penalty**.** Claims filed after the deadline will be reduced by a late penalty of 10%.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, claimants are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

For initial claims and annual claims filed **on or after September 30, 2002**, if the total costs for a given year do not exceed **$1,000**, no reimbursement shall be allowed except as otherwise allowed by GC § 17564. The county superintendent of schools shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. Combined claims may be filed only when the county is the fiscal agent for the school districts. A combined claim must show the individual claim costs for each eligible school district.

Reimbursement of Claims

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.

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics. Refer to Sections IV and V of the attached amended P's & G's.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC § 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or

no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.shtml**.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

PARAMETERS AND GUIDELINES AMENDMENT

Government Code Section 53646, Subdivisions (a), (b), and (e)

Statutes 1995, Chapter 783
Statutes 1996, Chapter 156
Statutes 1996, Chapter 749

Investment Reports

I. SUMMARY OF THE MANDATE

Statutes 1995, chapter 783 repealed the 1993 version of Government Code section 53646, and replaced it with a new section. Statutes 1996, chapter 156, an urgency bill, and Statutes 1996, chapter 749, amended subdivisions (a) and (e) of section 53646. Government Code section 53646 requires the treasurer or chief fiscal officer to render an annual statement of investment policy and a quarterly report of investments, containing specified information to the legislative body and oversight committee, as specified.

On March 27, 1997, the Commission on State Mandates determined that the provisions of Government Code section 53646, subdivisions (a), (b) and (e), as added by Statutes 1995, chapter 783, and amended by Statutes 1996, chapters 156 and 749, impose a new program or a higher level of service in an existing program upon specified local agencies and school districts within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code by requiring those agencies to perform the following activities:

- To render an annual statement of investment policy pursuant to Government Code section 53646, subdivision (a).
- To render quarterly reports of investments, as specified, pursuant to Government Code section 53646, subdivisions (b) and (e).

II. ELIGIBLE CLAIMANTS

The eligible claimants are any county, city, city and county or other public agency or political subdivision of the state, including school districts as defined in Government Code section 17519.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes 1998, chapter 681 (effective September 22, 1998), states that a test claim shall be submitted on or before December 31st following a given fiscal year to establish eligibility for that fiscal year. The test claim for *Investment Reports* was filed on December 23, 1996, establishing eligibility for fiscal year 1995-1996. However, the test claim statutes were not in effect on July 1, 1995. Therefore, initial reimbursement claims were filed for costs incurred, as follows:

Costs incurred pursuant to Statutes 1995, chapter 783 are reimbursable on or after January 1, 1996. Costs incurred pursuant to Statutes 1996, chapter 156 an urgency statute, are reimbursable on or after July 12, 1996.

- Costs incurred pursuant to Statutes 1996, chapter 749 are reimbursable on or after January 1, 1997.

California Code of Regulations, title 2, section 1183.2, states that a parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. An amendment was filed on October 13, 2000. Therefore, in accordance with Section 1183.2, all costs incurred by eligible claimants in compliance with Statutes 1995, chapter 783, and
Statutes 1996, chapters 156 and 749 are eligible for reimbursement on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable.

Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

For initial claims and annual claims filed prior to September 30, 2002, including amendments thereof, if the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564. For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given fiscal year do not exceed $1000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

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 under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." 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, the following activities are reimbursable:

A. Statement of Investment Policy

Prepare and submit the annual statement of investment policy, and changes to:

1. The legislative body and any oversight committee for consideration at a public meeting, effective January 1, 1996.[1]
2. The county board of supervisors and any oversight committee for review and approval at a public meeting, effective January 1, 1997.

B. Quarterly Report of Investments

1. Implementation Costs

   Develop or modify existing policies and procedures for compiling data necessary to render the quarterly report of investments, as required in Government Code section 53646, subdivisions (b)(1), (2), (3) and/or (e), and update same as needed pursuant to the annual statement of investment policy.

2. Ongoing Costs

   Compile data necessary to render a quarterly report of investments to the chief executive officer, the internal auditor, and the legislative body of the local agency within 30 days following the end of the quarter covered by the report. (Gov. Code, § 53646, subd. (b) (1), (2), and (3) and/or (e).)

   a. For each investment that is held on the last day of each quarter and included in a quarterly report of investments, the following activities are eligible for reimbursement:

      1. One-time data entry into investment reporting application or software:

         - the type of investment and issuer,
         - date of maturity, and
         - par and dollar amount invested

      2. Providing a description of any of the local agency's funds, investments or programs, including lending programs that are under the management of contracted parties.

      3. Obtaining and reporting current market value as of the date of the quarterly report, and reporting the source of this valuation for all investments held by the local agency[2] and under management of any outside party that is not also a local agency or the State of California Local Agency Investment Fund.

      4. Providing required copies of the most recent statement(s) received by a local agency[3] from the Local Agency Investment Fund, the Federal Deposit Insurance Corporation-

[1] For the period from January 1, 1996, through December 31, 1996, counties are eligible for reimbursement for the costs incurred to carry out this activity.
[2] Government Code section 53630, subdivision (a), defines "local agency" as "county, city, city and county, including a chartered city or county, a community college district, or other public agency or corporation in this state."
[3] Ibid.

insured accounts in a bank or savings and loan association, a county investment pool, or any combination of these. [Unit Cost Per Page]

5. Determining if, on the last day of each quarter, the portfolio complies with the statement of investment policy, and providing an explanation if the portfolio does not comply. (Gov. Code, § 53646, subd. (b) (2).)

b. Compiling the cash flow information necessary to provide a statement, and any required explanation, denoting the local agency's ability to meet its pool's expenditure requirements for the next six months. Cash flow information needed to provide this statement includes forecasted expenditure requirements and non-investment revenue, plus investment revenue anticipated from securities held at the end of the quarter (Gov. Code, § 53636, subd. (b)(3).).

c. Automated Systems. The use of specialized software for compiling information required in the quarterly reports of investments is reimbursable. However, if the specialized software is used for other purposes, only the pro rata cost of the software, including licensing agreement, that is *directly related* to the reimbursable activities specified above, may be claimed under Materials and Supplies and/or Contracted Services.

3. Non-Reimbursable Activities

The following activities are not reimbursable:

a. Duplicate entry of investment transactions[4] into custodian bank records or other databases.

b. Producing and presenting reports of transactions related to securities not held at the end of a quarter.

c. Determining if investment transactions related to securities not held at the end of the quarter comply with the investment policy.

d. Accumulating and compiling data necessary to prepare the monthly reports of investment transactions pursuant to Government Code section 53607, or any other monthly investment reports.

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.

[4] Type of investment and issuer, date of maturity, and par and dollar amount invested. (Gov. Code, § 53646, subd. (b).)

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. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the

reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

1. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.
2. County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.
3. Community colleges have the option of using (1) a federally approved rate, using the cost accounting principles from the OMB Circular A-21 "Cost Principles of Educational Institutions", (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.
4. Counties, Cities and Special Districts

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachment A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). 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 two following methodologies:

a. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) 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 which the total amount allowable indirect costs bears to the base selected.

b. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachment A and B) 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 which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter[5] 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. 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 SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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, services fees collected, federal funds, and other state funds, shall be identified and deducted from this claim. Service fees collected include cost reimbursements received by counties pursuant to Government Code sections 27135, 27013 and 53684, subdivision (b).

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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

---

5 This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State 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, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
INVESTMENT REPORTS

For State Controller Use Only
(19) Program Number 00169
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **169**

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) INR-1, (03)	
(23) INR-1, (04)(1)(f)	
(24) INR-1, (04)(2)(f)	
(25) INR-1, (06)	
(26) INR-1, (07)	
(27) INR-1, (09)	
(28) INR-1, (10)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/ 20 ___**	(12) **20___/ 20 ___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 169	INVESTMENT REPORTS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form INR-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X " in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form INR-1, line (11). The total claimed amount must exceed $1,000.

(14) **Filing Deadline. Initial Claims of Ch. 783/95 et seq.** If the reimbursement claims for fiscal years 1999-00 through 2001-02 and estimated claims for 2002-03 are filed after **September 9, 2003**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately to the fiscal year in which the costs were incurred. Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., INR-1, (04)(1)(f), means the information is located on form INR-1, block (04), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 169	MANDATED COSTS INVESTMENT REPORTS CLAIM SUMMARY	FORM INR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐ Estimated ☐	20___/ 20 ___

Claim Statistics

(03) Number of investment reports prepared during the fiscal year	

Object Accounts						
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Training and Travel	(d) Contract Services	(e) Fixed Assets	(f) Total
1. Statement of Investment Policy						
2. Quarterly Report of Investments						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 169	INVESTMENT REPORTS CLAIM SUMMARY Instructions	FORM INR-1

(01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A form INR-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form INR-1 must be filed for a reimbursement claim. Do not complete form INR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form INR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of investment reports that were prepared during the fiscal year.

(04) For each reimbursable component, enter the total from form INR-2, line (05), columns (d), (e), (f), (g), and (h) to form INR-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.

(05) Total columns (a) through (f).

(06) Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 169	MANDATED COSTS INVESTMENT REPORTS COMPONENT/ACTIVITY COST DETAIL	FORM INR-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Statement of Investment Policy ☐ Quarterly Report of Investments

(04) Description of Expenses: Complete columns (a) through (h). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Training and Travel	(g) Contract Services	(h) Fixed Assets
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 169	INVESTMENT REPORTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM INR-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form INR-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, training costs, etc. Contract services are reimbursable to the extent that the activities performed require special skill or knowledge that are not readily available from the claimant's staff. If equipment or specialized software required for the quarterly report is acquired and is also utilized for other programs, only the prorated cost of the expense is reimbursable. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description Of Materials, Specialized Software and Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Cost = Rate x Days or Miles or Total Travel Cost			
Training	Employee Name/ Title Name of Class		Dates Attended			Registration Fee			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Dates of Service				Cost = Hourly Rate x Hours Worked		Copy of Contract
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used					Cost = Unit Cost x Quantity Used	

(05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form INR-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row.

Juvenile Court Notices II

1. Summary of Chapter 1423/84, 1019/94, 71/95

Welfare and Institutions Code Section 827, as amended by Chapter 1423, Statutes of 1984, requires school district superintendents to distribute to relevant schoolsite personnel written notices provided to them by the juvenile court system regarding pupils enrolled in their district who have been convicted of certain felonies and to destroy these notices after 12 months.

Chapter 1019, Statutes of 1994, amended Welfare and Institutions Code Section 827 to require record retention and information dissemination procedures in addition to the activities mandated by Chapter 1423, Statutes of 1984.

Chapter 71, Statutes of 1995, amended Welfare and Institutions Code Section 827 to eliminate the requirement that court records in the confidential student file be removed after 12 months.

On February 29, 1996, the Commission on State Mandates determined that Chapters 1423/84, 1019/94, and 71/95 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code Section 17500) of Division 4 of Title 2.

2. Eligible Claimants

With the exception of community colleges, any school district as defined in Government Code Section 17519 that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if funding is available for the current fiscal year, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in October of each year to the county superintendent of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school districts, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating school district. A school district may withdraw from the combined claim form by providing a written notice of its intent to file a separate claim to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial and revised claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1997-98, and 1998-99 fiscal years must be filed with the State Controller's Office and postmarked by April 4, 2000. If the reimbursement claim is filed after the deadline of April 4, 2000, the approved claim must be reduced by a penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1999-00 fiscal year must be filed with the State Controller's Office and postmarked by April 4, 2000. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1999-2000 reimbursement claim must be filed by January 15, 2001.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs," contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/20__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the school district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the school district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, materials and supplies, and contract services for the following activities only are eligible for reimbursement:

A. Superintendent's Distribution of the Notice

The superintendent shall receive and expeditiously transmit, upon return of the minor to school, the juvenile court notice either to the counselor having direct supervisorial or disciplinary responsibility over the minor at the school of attendance, or to the new school district of attendance.

B. Record Retention and Destruction

School personnel shall maintain any information received from the court in a separate confidential file at the school of attendance until the minor graduates from high school, is released from juvenile court jurisdiction, or reaches the age of eighteen, or shall transfer the confidential file to the minor's subsequent school of attendance for that school's retention, whichever occurs first. For fiscal year 1994-95, school personnel shall destroy any juvenile court information contained in the confidential file 12 months after the particular information is received or the pupil returns to school, whichever occurs last. Beginning July 6, 1995, this removal and destruction is no longer required.

C. Response to Destruction Inquiry

The principal of the school of attendance, or the principal's designee, shall respond in writing within 30 days, to written requests of the minor or his/her parent or guardian that the minor's school record be reviewed to ensure that the record has been destroyed.

D. Directory of Schools

The county superintendent shall provide the court with a listing of all schools within each school district within the county, and the name and mailing address of each district superintendent.

7. Reimbursable Method

A. Unit Cost Method

Pursuant to Government Code Section 17557, the Commission on State Mandates has adopted a uniform cost allowance for reimbursement in lieu of actual costs incurred beginning in the fiscal year 1997-98. The uniform cost allowance is an all inclusive rate that covers all costs, direct and indirect, incurred in compliance with this mandate for **Reimbursable Activities, 6. A** through **C**.

(1) The uniform cost allowance shall be $32.00 per notice beginning with fiscal year 1997-98 for **Reimbursable Activities A**. and **B**. Claims shall be reimbursed based upon the number of court notices received from the juvenile court system and distributed to school district personnel, multiplied by the uniform cost allowance.

(2) The uniform cost allowance shall be $22.75 per request beginning with fiscal year 1997-98 for components included in **Reimbursable Activity C.** Claims shall be reimbursed based upon the number of written requests received from parents or guardians to review the record to ensure the record has been destroyed, multiplied by the uniform cost allowance.

The uniform cost allowance shall be adjusted upward or downward as appropriate, each subsequent year by the Implicit Price Deflator referenced in Government Code Section 17523. The unit cost allowance for the 1998-99 fiscal year is $32.52 for **Reimbursable Activities A. and B.** and $23.12 for **Reimbursable Activity C.** Refer to form JCN-1 showing the current unit cost rate that should be used for the fiscal year of costs.

B. Actual Cost Method

Actual costs incurred for labor and materials and supplies for the county superintendent to provide the court with a listing of all schools within each school district, within the county, along with the name and mailing address of each district superintendent as prescribed by **Reimbursable Activity D**. No uniform cost allowance has been established for this component.

8. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only the net local cost is claimed. COSM has identified as a specific offset any payments received under Chapter 1011, Statutes of 1984.

9. Claiming Forms and Instructions

The diagram, ”Illustration of Claim Forms,” provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms JCN-1 and JCN-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller’s Office will revise the manual and claim forms as necessary.

A. Form JCN-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form JCN-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits. In lieu of actual hours, the average number of hours devoted to each reimbursable activity may be claimed if supported by a documented time study. At the present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer’s contribution to social security, pension plans, insurance, and workers’ compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee’s actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchase shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Contract services approved by the school district’s governing board are reimbursable. Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds were appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form JCN-1, Claim Summary

This form is used to compute costs for **6. Reimbursable Activities A, B, and C** using the Unit Cost Method and to summarize direct costs for **6. Reimbursable Activity D** using the Actual Cost Method.

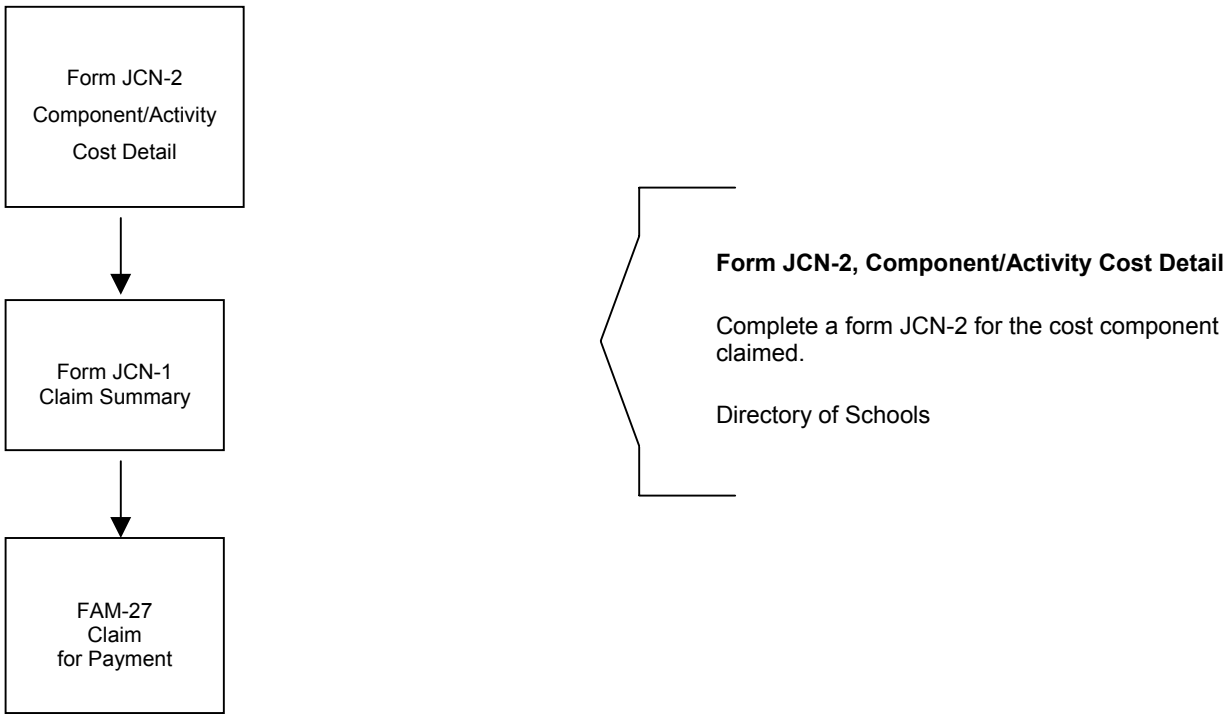
The direct costs summarized on this form for **6. Reimbursable Activity D**, are derived from form JCN-2. The total costs on this form are carried forward to form FAM-27. Claim statistics shall identify the work performed for costs claimed. The claimant must give (1) the average daily attendance for the fiscal year of claim and (2) the number of juvenile court notices received during the fiscal year of claim.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form JCN-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
JUVENILE COURT NOTICES II

For State Controller Use Only
(19) Program Number 00155
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **155**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) JCN-1, (03)(a)	
(23) JCN-1, (03)(b)	
(24) JCN-1, (03)(c)	
(25) JCN-1, (04)	
(26) JCN-1, (05)	
(27) JCN-1, (06)	
(28) JCN-1, (08)	
(29) JCN-1, (09)	
(30) JCN-1, (10)	
(31) JCN-1, (12)	
(32) JCN-1, (13)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 155	JUVENILE COURT NOTICES II Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form JCN-1 and enter the amount from line (14).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X " in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form JCN-1, line (14). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., JCN-1, (03)(a), means the information is located on form JCN-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 155	MANDATED COSTS JUVENILE COURT NOTICES II CLAIM SUMMARY	FORM JCN-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Claim Statistics	
(03) (a) Average daily attendance (ADA) for the fiscal year	
(b) Number of juvenile court notices received during the fiscal year	
(c) Number of written requests received for destruction inquiry during fiscal year of claim	
Unit Cost Method – Reimbursable Activities A, B, and C	
(04) Cost of (03)(b) [Line (03)(b) x $36.47]	
(05) Cost of (03)(c) [Line (03)(c) x $25.93]	
(06) Total Costs [Line (04) + line (05)]	

Actual Cost Method – Reimbursable Activity D

Direct Costs	**Object Accounts**			
(07) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Total
Directory of Schools				
(08) Total Direct Costs				

Indirect Costs	
(09) Indirect Cost Rate [From J-380 or J-580]	%
(10) Total Indirect Costs [Line (09) x line (08)(a)]	
(11) Total Direct and Indirect Costs [Line (06) + line (08)(d) + line (10)]	
Cost Reduction	
(12) Less: Offsetting Savings	
(13) Less: Other Reimbursements	
(14) Total Claimed Amount [Line (11) – {line (12) + line (13)}]	

Program 155	JUVENILE COURT NOTICES II CLAIM SUMMARY Instructions	FORM JCN-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form JCN-1 must be filed for a reimbursement claim. Do not complete form JCN-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form JCN-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Average daily attendance (ADA) for the fiscal year of claim.

(b) Number of juvenile court notices received during the fiscal year.

(c) Number of written requests that were received during the fiscal year of claim regarding destruction inquiry.

(04) Enter the product of the number of juvenile court notices received, line (03)(b), times the unit cost allowance per court notice of $36.47 for 2002-03.

(05) Enter the product of the number of written requests received from parents or guardians to review the records times the unit cost allowance per inquiry of $25.93 for 2002-03.

(06) Enter the total costs by adding lines (04) and (05).

(07) Reimbursable Activities. For the reimbursable component, enter the totals from form JCN-2 line (05), columns (d), (e), and (f) to form JCN-1, block (07), columns (a), (b), and (c).

(08) Total Direct Costs. Total columns (a) through (c).

(09) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of the costs.

(10) Total Indirect Costs. Enter the result of multiplying the Total Salaries and Benefits, line (08)(a) by the Indirect Cost Rate, line (09).

(11) Total Direct and Indirect Costs. Enter the sum of Total Costs, line (06), Total Direct Costs, line (08), and Total Indirect Costs, line (10).

(12) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(13) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(14) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (12), and Other Reimbursements, line (13), from Total Direct and Indirect Costs, line (11). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 155	MANDATED COSTS JUVENILE COURT NOTICES II COMPONENT/ACTIVITY COST DETAIL	FORM JCN-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Directory of Schools

(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____					

Program 155	JUVENILE COURT NOTICES II COMPONENT/ACTIVITY COST DETAIL Instructions	FORM JCN-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Directory of Schools.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component, enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract	Copy of Contract and Invoices

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form JCN-1, block (07), columns (a), (b), and (c) in the appropriate row.

LAW ENFORCEMENT AGENCY NOTIFICATION

1. Summary of Chapter 1117/89

Education Code § 48902, subdivision (c), as added by Chapter 1117, Statutes of 1989, requires that school authorities notify the appropriate law enforcement agency of any acts of a pupil that may involve the possession or sale of a controlled substance or a violation of Penal Code sections 626.9 and 626.10.

Penal Code section 626.9, known as the Gun-Free School Zone Act, makes it a crime, with certain exceptions, for a person to possess or to discharge a firearm in a school zone. Penal Code section 626.10 makes it a public offense, with certain exceptions, for a person to bring or possess any dirk, dagger, ice pick, knife, unguarded razor blade, taser, stun gun, BB gun, pellet gun or spot marker gun upon school grounds.

On October 31, 1996, the Commission on State Mandates determined that Chapter 1117, Statutes of 1989, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of additional costs for 1994/95, 1995/96, and 1996/97 fiscal years may be made available in a future appropriations act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim detail the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the 1994/95, and 1995/96 fiscal years must be filed with the State Controller's Office and postmarked by July 28, 1997. If the reimbursement claim is filed after the deadline of July 28, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1996/97 reimbursement claim must be filed by November 30, 1997.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible school district and county office of education, the direct and indirect cost of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Preparation and Filing of Reports

Preparing and filing a report to the appropriate law enforcement authorities, of any acts of a student that may involve the possession or sale of narcotics or of a controlled substance, or that may violate Penal Code sections 626.9 or 626.10.

B. Record Maintenance

Maintaining copies of reports filed with the appropriate law enforcement agencies.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms LEAN-1 and LEAN-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form LEAN-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form LEAN-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form LEAN-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of reports filed with the appropriate law enforcement agencies.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form LEAN-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
LAW ENFORCEMENT AGENCY NOTIFICATION

For State Controller Use Only	Program
(19) Program Number 00157	157
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) LEAN-1, (03)	
(23) LEAN-1, (04)(1)(d)	
(24) LEAN-1, (04)(2)(d)	
(25) LEAN-1, (06)	
(26) LEAN-1, (07)	
(27) LEAN-1, (09)	
(28) LEAN-1, (10)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 157	LAW ENFORCEMENT AGENCY NOTIFICATION Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form LEAN-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form LEAN-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., LEAN-1, (03), means the information is located on form LEAN-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 157	MANDATED COSTS LAW ENFORCEMENT AGENCY NOTIFICATION CLAIM SUMMARY	FORM LEAN-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics

(03) Number of reports filed with the appropriate agencies in the fiscal year of claim	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Total
1. Preparation and Filing of Reports				
2. Record Maintenance				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) – {line (09) + line (10)}]	

Program 157	LAW ENFORCEMENT AGENCY NOTIFICATION CLAIM SUMMARY Instructions	FORM LEAN-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

From LEAN-1 must be filed for a reimbursement claim. Do not complete form LEAN-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form LEAN-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of reports that were filed with the various agencies in the fiscal year of claim.

(04) For each reimbursable component, enter the totals from form LEAN-2, line (05) columns (d), (e), and (f) to form LEAN-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total columns (a) through (d).

(06) Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of claim.

(07) Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Enter the sum of line (05)(d) and line (07).

(09) If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) If applicable, enter the amount of other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a detailed schedule of the reimbursement sources and amounts.

(11) Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder of this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS LAW ENFORCEMENT AGENCY NOTIFICATION COMPONENT/ACTIVITY COST DETAIL	FORM LEAN-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check **only** one box per form to identify the component being claimed.

☐ Preparation and Filing of Reports

☐ Record Maintenance

(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services
(05) Total ☐ Subtotal ☐ Page:_____ of _____					

LAW ENFORCEMENT AGENCY NOTIFICATION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM LEAN-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form LEAN-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name Title Activities Performed	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Consumed		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form LEAN-1, block (04) columns (a), (b), and (c) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-03

LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING
(SCHOOL DISTRICTS)

APRIL 30, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Law Enforcement Sexual Harassment Training (LESH). These claiming instructions are issued subsequent to the adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Penal Code Section 13519.7, subdivisions (a) and (c), as added by Chapter 126, Statutes of 1993, require peace officers who are victims of sexual harassment in the workplace to follow sexual harassment complaint guidelines developed by the Commission on Peace Officer Standards and Training, and that peace officers who completed their basic training before January 1, 1995, receive supplementary training on sexual harassment in the workplace.

On September 28, 2000, the COSM determined that Penal Code Section 13519.7, subdivisions (a) and (c), establish costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any school district, community college district, or county office of education that employs peace officers and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Pursuant to Penal Code Section 13519.7, subdivision (c), the supplementary training on sexual harassment in the workplace should have been completed by January 1, 1997. Therefore, it is anticipated that a majority of the training costs would have been incurred prior to the 1998-99 fiscal year. However, if costs are being claimed for the 1998-99 and subsequent fiscal years, include a brief explanation of why the sexual harassment training was not completed until that time on form LESH-2.

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Therefore, reimbursement claims for the 1996-97 through 1999-00 fiscal years and an estimated claim for the 2000-01 fiscal year must be filed with the SCO and must be delivered or postmarked on or before **August 28, 2001**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with the SCO and postmarked by **August 28, 2001**. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual claim does not exceed $200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. If no funds are appropriated for initial claims at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original and form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: February 22, 2001
f:\Mandates\1997\97tc07\Ps&Gs\pg022201

Parameters and Guidelines

Penal Code Section 13519.7, Subdivisions (a) and (c)
Statutes of 1993, Chapter 126

Law Enforcement Sexual Harassment Complaint Procedures and Training

I. SUMMARY OF MANDATE

Penal Code Section 13519.7 as added by Statutes of 1993, Chapter 126, requires, in subdivision (a), that city police departments, county sheriffs' departments, districts, and state university departments follow sexual harassment complaint guidelines developed by the Commission on Peace Officer Standards and Training (POST) and, in subdivision (c), that peace officers, who completed their basic training before January 1, 1995, receive supplementary training on sexual harassment in the workplace by January 1, 1997.

On September 28, 2000, the Commission on State Mandates (Commission) adopted its Statement of Decision on the subject test claim, finding that Penal Code section 13519.7, subdivisions (a) and (c), constitutes a reimbursable state mandated program as follows:

> "The sexual harassment guidelines, entitled "Sexual Harassment in the Workplace, Guidelines and Curriculum, 1994" which were developed by POST in response to Penal Code section 13519.7, subdivision (a), constitute a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514;"
>
> "Penal Code section 13519.7, subdivision (c), which requires peace officers to receive a one-time, two-hour course on sexual harassment by January 1, 1997, constitutes a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 when the sexual harassment training occurs during the employee's regular working hours, or when the sexual harassment training occurs outside the employee's regular working hours and is an obligation imposed by an MOU existing on January 1, 1994 (the effective date of the statute), which requires the local agency to provide or pay for continuing education training, for the following increased 'costs mandated by the state':
>
> - Salaries, benefits, and incidental expenses for each veteran officer to receive a one-time, two-hour course on sexual harassment; and
> - Costs to present the one-time, two-hour course in the form of materials and trainer time."

II. ELIGIBLE CLAIMANTS

Cities, counties, city and county, school districts and community college districts that employ peace officers, and special districts as defined in Government Code section 17520 that are authorized by statute to maintain a police department.[1]

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code, prior to its amendment by Statutes of 1998, Chapter 681, stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. This test claim was filed by the County of Los Angeles on December 23, 1997. Therefore, costs incurred in implementing Statutes of 1993, Chapter 126, after July 1, 1996, are eligible for reimbursement.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement shall be submitted within 120 days of notification by the State Controller of the enactment of the claim's bill.

If total costs for a given year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

A. Sexual Harassment Complaint Procedures

Local law enforcement agency costs incurred in following the sexual harassment guidelines developed by POST are reimbursable as follows:

<u>One-time Costs</u>

For the development of a local law enforcement agency's sexual harassment complaint policies and procedures, including:

1. Developing a formal written procedure for the acceptance of complaints from peace officers who are the victims of sexual harassment training in the workplace,
2. Providing a written copy of the local agency's complaint procedure to every peace officer employee,
3. Using definitions and examples of sexual harassment as contained in the Code of Federal Regulations (29 CFR 1604.11) and California Government Code Section 12950,
4. Identifying the specific steps complainants should follow for initiating a complaint,
5. Addressing supervisory/management responsibilities to intervene and/or initiate an investigation when possible sexual harassment is observed in the workplace,
6. Stating that agencies must attempt to prevent retaliation, and under the law, sanctions can be imposed if complainants and/or witnesses are subjected to retaliation,
7. Identifying parties to whom the incident should/may be reported, allowing complainant to circumvent their normal chain of command in order to report a sexual harassment incident, including stating that the complainant is always entitled to go directly to the California Department of Fair Employment Housing (DFEH) and/ or the Federal Equal Employment Opportunity Commission (EEOC) to file a complaint,

[1] Penal Code section 13507 defines "district" to include the school districts, community college districts, and special districts authorized by statute to maintain a police department for purposes of the chapter on local officer standards and training.

8. Requiring that all complaints shall be fully documented by the person receiving the complaint,
9. Requiring that all sexual harassment prevention training shall be documented for each person and maintained in an appropriate file.

B. Sexual Harassment Training

Local law enforcement agency costs incurred in conducting sexual harassment training during their employee's regular working hours, or outside the employee's regular working hours and is an obligation imposed by an MOU existing on January 1, 1994 which requires that the local agency provide or pay for continuing education training, are reimbursable.

Claimant-Sponsored Training

Costs incurred in conducting a one-time, two-hour supplementary training class on sexual harassment in the workplace for each peace officer who completed basic training before January 1, 1995, are reimbursable as follows:

1. Training the trainers to conduct the training,
2. Obtaining training materials including, but not limited to, training videos and audio visual aids,
3. A one-time, two-hour sexual harassment training course for each peace officer veteran that includes:
    a. Instructor time to prepare and teach the two-hour sexual harassment class,
    b. Trainee time to attend the two-hour sexual harassment class.

Outside Training

Costs incurred in attending a one-time, two-hour outside training class which meets the requirements of the mandated training on sexual harassment in the workplace for peace officers, who completed their basic training before January 1, 1995, are reimbursable as follows:

1. Trainee time to attend the one-time, two-hour sexual harassment class,
2. Training fees for each peace officer attending the one-time, two-hour class,
3. Purchase of training materials for each peace officer attending the one-time, two-hour class.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of this document and they must be supported by the following cost element information:

A. Direct Cost

Direct cost are defined as cost that can be traced to specific goods, services, units, programs, activities or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and related fringe benefits.

Reimbursement for personal services includes compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities, which the employee performs.

2. Materials and Supplies

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contract for services. Describe the reimbursable activity (ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services.

4. Fixed Assets

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset, which is used for the purposes of the mandated program, is eligible for reimbursement.

5. Travel

Travel expenses for mileage, per diem, lodging and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of the travel, inclusive dates and times of travel, destination points and travel costs.

6. Training

The cost of training an employee to perform the mandated activities as specified in section IV of these parameters and guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended and the location. Reimbursable costs may include salaries and benefits of trainees and trainers, registration fees, transportation, lodging, per diem, and incidental audiovisual aids. If the training encompasses subjects broader than this mandate, only the pro rata portion of the training costs can be claimed.

B. Indirect Costs

Indirect costs are defined as costs which 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

1. Special Districts, Counties and Cities

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

2. School Districts

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

3. Community Colleges

Community colleges have the option of using (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21 "Cost Principles of Educational Institutions", (2) the rate calculated on State Controller's Form FAM-29C, or (3) a 7% indirect cost rate.

VI. SUPPORTING DATA

For audit purposes, all costs claimed shall be traceable to source documents (e.g., invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's Office claiming instructions, for those costs mandated by the State contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Pursuant to Title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS)

For State Controller Use Only
(19) Program Number 00194
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **194**

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) LESH-1, (04)(a)	
(23) LESH-1, (04)(b)	
(24) LESH-1, (05)(A)(1)(e)	
(25) LESH-1, (05)(B)(1)(e)	
(26) LESH-1, (05)(B)(2)(e)	
(27) LESH-1, (07)	
(28) LESH-1, (08)	
(29) LESH-1, (10)	
(30) LESH-1, (11)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 194	LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03), Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05), Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form LESH-1 and enter the amount from line (12).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09), Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10), Combined.

(11) If filing an amended reimbursement claim, enter an "X " in the box on line (11), Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form LESH-1, line (12). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim , e.g., LESH-1, (05)(A)(1)(f), means the information is located on form LESH-1, block (05), component (A), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 8.19% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 194	MANDATED COSTS LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS) CLAIM SUMMARY	FORM LESH-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐
	Fiscal Year 20___/20___
(03) Department	Leave blank.

Claim Statistics

(04) Number of peace officers who received supplementary training on sexual harassment through:

(a) Claimant-sponsored training during the fiscal year of the claim	
(b) Outside training during the fiscal year of the claim	

Direct Costs	**Object Accounts**				
(05) Reimbursable Components	(a) Salaries and Benefits	(b) Services and Supplies	(c) Fixed Assets	(d) Travel and Training	(e) Total
A. One-Time Costs					
1. Develop Policies & Procedures					
B. Ongoing Costs					
1. Claimant-Sponsored Training					
2. Outside Training					
(06) Total Direct Costs					

Indirect Costs

(07) Indirect Cost Rate	[From J-380 or J-580]	%
(08) Total Indirect Costs	[Line (06)(a) x line (07)]	
(09) Total Direct and Indirect Costs	[Line (06)(e) + line (08)]	

Cost Reduction

(10) Less: Offsetting Savings	
(11) Less: Other Reimbursements	
(12) Total Claimed Amount [Line (09) - {line (10) + line (11)}]	

Program 194	MANDATED COSTS LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS) CLAIM SUMMARY	FORM LESH-1

(01) Claimant. Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form LESH-1 must be filed for a reimbursement claim. Do not complete form LESH-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form LESH-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Department. Leave blank.

(04) (a) Enter the number of peace officers who received supplementary training on sexual harassment in the workplace through claimant-sponsored training during the fiscal year of the claim.

(b) Enter the number of peace officers who received supplementary training on sexual harassment in the workplace through outside training during the fiscal year of the claim.

(05) Reimbursable Components. For each reimbursable component, enter the total from form LESH-2, line (05), columns (d) through (g) to form LESH-1, block (05), columns (a) through (d) in the appropriate row. Total each row.

(06) Total Direct Costs. Total columns (a) through (e).

(07) Indirect Cost Rate. For school districts and county offices of education, enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(08) Total Indirect Costs. Multiply Total Salaries and Benefits, line (06)(a), by the Indirect Cost Rate, line (07).

(09) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (06)(e), and Total Indirect Costs, line (08).

(10) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(11) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(12) Total Claimed Amount. From Total Direct and Indirect Costs, line (09), subtract the sum of Offsetting Savings, line (10), and Other Reimbursements, line (11). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 194	MANDATED COSTS LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL	FORM LESH-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

One-Time Costs: ☐ Develop Policies and Procedures

Ongoing Costs: ☐ Claimant-Sponsored Training ☐ Outside Training

(04) Description of Expenses: Complete columns (a) through (g).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Services and Supplies	(f) Fixed Assets	(g) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____						

Program 194	LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM LESH-2

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form LESH-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds are appropriated and no payment was made at the time the claims are filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries and Benefits Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries				
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service		Cost = Hourly Rate x Hours Worked or Total Contract			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage			Cost = Unit Cost x Usage		Invoices
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode				Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended				Registration Fee	

(05) Total line (04), columns (d) through (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (g) to form LESH-1, block (05), columns (a) through (d) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-04

MANDATE REIMBURSEMENT PROCESS
(SCHOOL DISTRICTS)

MAY 6, 2003

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Mandate Reimbursement Process (MRP) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On March 27, 1986, the COSM determined that Chapters 486, Statutes of 1975, and Chapter 1459, Statutes of 1984, establish costs mandated by the State according to the provisions listed in the amended P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

The P's & G's for this program are amended each year after the enactment of the Budget Act. Refer to Provision 8 in Budget Act Item 0840-001-0001, and Provision 1 in Item 8885-001-0001, Statutes of 2002, that require the COSM to amend the P's & G's.

Eligible Claimants

Any school district, county office of education, or community college district, as defined by GC § 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Beginning with the 2002-03 fiscal year, estimated claims may be filed with the SCO and be delivered or postmarked on or before **September 9, 2003** or an actual claim for the 2002-03 fiscal year may be filed by January 15, 2004, without a late penalty**.** Claims filed after the deadline will be reduced by a late penalty of 10%.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated

claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

For initial claims and annual claims filed **on or after September 30, 2002**, if the total costs for a given year do not exceed **$1,000**, no reimbursement shall be allowed except as otherwise allowed by GC § 17564. The county shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. Combined claims may be filed only when the county is the fiscal agent for the school districts. A combined claim must show the individual claim costs for each eligible school district

Reimbursement of Claims

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.

Reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics. Refer to Sections IV and V of the attached amended P's and G's.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC § 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.shtml**.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Amended Parameters and Guidelines

Statutes 1975, Chapter 486
Statutes 1984, Chapter 1459
Statutes 1995, Chapter 303 (Budget Act of 1995)
Statutes 1996, Chapter 162 (Budget Act of 1996)
Statutes 1997, Chapter 282 (Budget Act of 1997)
Statutes 1998, Chapter 324 (Budget Act of 1998)
Statutes 1999, Chapter 50 (Budget Act of 1999)
Statutes 2000, Chapter 52 (Budget Act of 2000)
Statutes 2001, Chapter 106 (Budget Act of 2001)
Statutes 2002, Chapter 379 (Budget Act of 2002)

Mandate Reimbursement Process

[For fiscal years 1995-1996, 1996-1997, 1997-1998, 1998-1999, 1999-2000, 2000-2001, 2001-2002, and 2002-2003 only, these parameters and guidelines are amended, pursuant to the requirements of: (1) provision 11 of Item 0840-001-001, and provision 1 of Item 8885-001-0001 of the Budget Act of 1995; (2) provision 9 of Item 0840-001-0001, and provision 1 of Item 8885-001-0001 of the Budget Act of 1996; (3) provision 9 of Item 0840-001-0001, and provision 1 of Item 8885-001-0001 of the Budget Act of 1997; (4) provision 8 of Item 0840-001-0001, and provision 1 of Item 8885-001-0001 of the Budget Act of 1998; (5) provision 8 of Item 0840-001-0001, and provision 1 of Item 8885-001-0001 of the Budget Act of 1999, (6) provision 8 of Item 0840-001-0001, and provision 1 of Item 8885-001-0001 of the Budget Act of 2000, (7) provision 8 of Item 0840-001-0001, and provision 1 of Item 8885-001-0001 of the Budget Act of 2001; and (8) provision 8 of Item 0840-001-0001, and provision 1 of Item 8885-001-0001 of the Budget Act of 2002, to include Appendix A.]

Mandate Reimbursement Process
Adopted: November 20, 1986
First Amendment Adopted: March 26, 1987
Second Amendment Adopted: October 26, 1995
Third Amendment Adopted: January 30, 1997
Fourth Amendment Adopted: September 25, 1997
Fifth Amendment Adopted: October 29, 1998
Sixth Amendment Adopted: September 30, 1999
Seventh Amendment Adopted: September 28, 2000
Eighth Amendment Adopted: October 25, 2001
Ninth Amendment Adopted: February 27, 2003

I. SUMMARY OF THE MANDATE

Statutes 1975, chapter 486, established the Board of Control's authority to hear and make determinations on claims submitted by local governments that allege costs mandated by the state. In addition, Statutes 1975, chapter 486 contains provisions authorizing the State Controller's Office to receive, review, and pay reimbursement claims for mandated costs submitted by local governments.

Statutes 1984, chapter 1459, created the Commission on State Mandates (Commission), which replaced the Board of Control with respect to hearing mandate cost claims. This law established the "sole and exclusive procedure" by which a local agency or school district is allowed to claim reimbursement as required by article XIII B, section 6 of the California Constitution for state mandates under Government Code section 17552.

Together these laws establish the process by which local agencies receive reimbursement for state-mandated programs. As such, they prescribe the procedures that must be followed before mandated costs are recognized. They also dictate reimbursement activities by requiring local agencies and school districts to file claims according to instructions issued by the Controller.

On March 27, 1986, the Commission determined that local agencies and school districts incurred "costs mandated by the state" as a result of Statutes 1975, chapter 486, and Statutes 1984, chapter 1459. Specifically, the Commission found that these two statutes imposed a new program by requiring local governments to file claims in order to establish the existence of a mandated program as well as to obtain reimbursement for the costs of mandated programs.

II. ELIGIBLE CLAIMANTS

Any local agency as defined in Government Code section 17518, or school district as defined in Government Code section 17519, which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

(a) A local agency or school district may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).

(b) A local agency or school district may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.

(c) In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to

Government Code section 17561 (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions. 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.

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 under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." 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, the following activities are reimbursable:

A. Scope of Mandate

Local agencies and school districts filing successful test claims and reimbursement claims incur state-mandated costs. The purpose of this test claim is to establish that local governments cannot be made financially whole unless all state mandated costs -- both direct and indirect -- are reimbursed. Since local costs would not have been incurred for test claims and reimbursement claims but for the implementation of state-imposed mandates, all resulting costs are recoverable.

B. Reimbursable Activities

1. Test Claims

All costs incurred by local agencies and school districts in preparing and presenting successful test claims are reimbursable, including those same costs of an unsuccessful test claim if an adverse Commission ruling is later reversed as a result of a court order. These activities include, but are not limited to, the following: preparing and presenting test claims, developing parameters and guidelines, collecting cost data, and helping with the drafting of required claiming instructions. The costs of all successful test claims are reimbursable.

Costs that may be reimbursed include the following: salaries and benefits, materials and supplies, consultant and legal costs, transportation, and indirect costs.

2. Reimbursement Claims

All costs incurred during the period of this claim for the preparation and submission of successful reimbursement claims to the State Controller are recoverable by the local agencies and school districts. Allowable costs include, but are not limited to, the following: salaries and benefits, service and supplies, contracted services, training, and indirect costs.

Incorrect Reduction Claims are considered to be an element of the reimbursement process. Reimbursable activities for successful incorrect reduction claims include the appearance of necessary representatives before the Commission on State Mandates to present the claim, in addition to the reimbursable activities set forth above for successful reimbursement claims.

3. Training

a. Classes

Include the costs of classes designed to assist the claimant in identifying and correctly preparing state-required documentation for specific reimbursable mandates. Such costs include, but are not limited to, salaries and benefits, transportation, registration fees, per diem, and related costs incurred because of this mandate. (One-time activity per employee.)

b. Commission Workshops

Participation in workshops convened by the Commission is reimbursable. Such costs include, but are not limited to, salaries and benefits, transportation, and per diem. This does not include reimbursement for participation in rulemaking proceedings.

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. Contract Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Reporting

1. Local Agencies

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 utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). 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:

a. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) 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 which the total amount allowable indirect costs bears to the base selected; or

b. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) 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 allowable indirect costs bears to the base selected.

2. School Districts

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

3. County Offices of Education

County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

4. Community College Districts

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter[1] 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. 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 SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences in the same program as a direct 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, services fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State 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

[1] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

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, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

(Continue to Appendix A)

PARAMETERS AND GUIDELINES

Statutes 1975, Chapter 486

Statutes 1984, Chapter 1459

APPENDIX A

Limitation on Reimbursement for Independent Contractor Costs During Fiscal Years 1995-1996, 1996-1997, 1997-1998, 1998-1999, 1999-2000, 2000-2001, 2001-2002, and 2002-2003[2]

A. If a local agency or school district contracts with an independent contractor for the preparation and submission of reimbursement claims, the costs reimbursable by the state for that purpose shall not exceed the lesser of (1) 10 percent of the amount of the claims prepared and submitted by the independent contractor, or (2) the actual costs that would necessarily have been incurred for that purpose if performed by employees of the local agency or school district.

   The maximum amount of reimbursement provided in subdivision (a) for an independent contractor may be exceeded only if the local agency or school district establishes, by appropriate documentation, that the preparation and submission of these claims could not have been accomplished without incurring the additional costs claimed by the local agency or school district.

B. Costs incurred for contract services and/or legal counsel that assist in the preparation, submission and/or presentation of claims are recoverable within the limitations imposed under A. above. Provide copies of the invoices and/or claims that were paid. For the preparation and submission of claims pursuant to Government Code sections 17561 and 17564, submit an estimate of the actual costs that would have been incurred for that purpose if performed by employees of the local agency or school district; this cost estimate is to be certified by the governing body or its designee.

[2] The limitation added by (1) the Budget Act of 1995, Statutes 1995, chapter 303, in Item 0840-001-001, Provision 11, and in Item 8885-001-001, Provision 1, (2) the Budget Act of 1996, Statutes 1996, chapter 162, in Item 0840-001-0001, Provision 9, and in Item 8885-001-0001, Provision 1, (3) the Budget Act of 1997, Statutes 1997, chapter 282, in Item 0840-001-0001, Provision 9, and in Item 8885-001-0001, Provision 1, and (4) the Budget Act of 1998, Statutes 1998, chapter 324, in Item 0840-001-0001, Provision 8, and Item 8885-001-0001, Provision 1, (5) the Budget Act of 1999, Statutes 1999, chapter 50, in Item 0840-001-0001, Provision 8, and in Item 8885-001-0001, Provision 1, (6) the Budget Act of 2000, Statutes 2000, chapter 52, in Item 0840-001-0001, Provision 8, and in Item 8885-001-0001, Provision 1, (7) the Budget Act of 2001, Statutes 2001, chapter 106,in Item 0840-001-0001, Provision 8, and in Item 8885-001-0001, Provision 1, (8) the Budget Act of 2002, Statutes 2002, chapter 379, in Item 0840-001-0001, Provision 8, and in Item 8885-001-0001, Provision 1, is shown as part A. of this Appendix.

If reimbursement is sought for independent contractor costs that are in excess of **[Test (1)]** ten percent of the claims prepared and submitted by the independent contractor or **[Test (2)]** the actual costs that necessarily would have been incurred for that purpose if performed by employees or the local school district, appropriate documentation must be submitted to show that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the local agency or school district. Appropriate documentation includes the record of dates and time spent by staff of the contractor for the preparation and submission of claims on behalf of the local agency or school district, the contractor's billed rates, and explanation on reasons for exceeding Test (1) and/or Test (2). In the absence of appropriate documentation, reimbursement is limited to the lesser of Test (1) and/or Test (2). No reimbursement shall be permitted for the cost of contracted services without the submission of an estimate of actual costs by the local agency or school district.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
MANDATED REIMBURSEMENT PROCESS

For State Controller Use Only
(19) Program Number 00042
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **042**

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) MRP-1, (03)(a)	
(23) MRP-1, (03)(b)	
(24) MRP-1, (03)(c)	
(25) MRP-1, (04)(1)(e)	
(26) MRP-1, (04)(2)(e)	
(27) MRP-1, (04)(3)(e)	
(28) MRP-1, (06)	
(29) MRP-1, (07)	
(30) MRP-1, (09)	
(31) MRP-1, (10)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/ 20___**	(12) **20___/ 20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 042	MANDATE REIMBURSEMENT PROCESS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form MRP-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form MRP-1, line (11). The total claimed amount must exceed $1,000.

(14) **Filing Deadline**. Reimbursement claims for fiscal year 2001-02 and estimated claims for fiscal year 2002-03 must be filed by **September 9, 2003.** Thereafter, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty of 10%. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. MRP-1, (04)(1)(e), means the information is located on form MRP-1, block (04), line (1), column (e). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 042	MANDATED COSTS MANDATE REIMBURSEMENT PROCESS CLAIM SUMMARY	FORM MRP-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Claim Statistics

(03) Chapter/Statute, Name, and Number of Mandates	(a) Test Claims	(b) Reimbursement/ Incorrect Reduction Claims	(c) Training
Total Number of Claims Filed			

Direct Costs	**Object Accounts**				
(04) Reimbursable Components	(a) Salaries & Benefits	(b) Services & Supplies	(c) Travel & Training	(d) Fixed Assets	(e) Total
1. Test Claims					
2. Reimbursement Claims					
3. Training					
(05) Total Direct Costs					

Indirect Costs		
(06) Indirect Cost Rate	From J-380 or J-580	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 042	MANDATE REIMBURSEMENT PROCESS Certification Claim Form Instructions	FORM MRP-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form MRP-1 must be filed for a reimbursement claim. Do not complete form MRP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form MRP-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) **Test Claims:** Enter the chapter/statute or state regulation and program name. Give the date when the successful test claim was heard by the Commission on State Mandates. Enter an "X" in column (a) for each program.

Reimbursement Claims/Incorrect Reduction Claims: List each chapter/statute or state regulation and program name that is included in the claim preparation costs. Enter an "X" in column (b) for each program. Give the date when the successfully appealed incorrect reduction claim was heard by the Commission on State Mandates.

Training: Enter the chapter/statute or state regulation and program name. Give the date when the training took place. Enter an "X" in column (c).

Total the "X"s in each column. Attach a separate schedule if more space is needed to meet your requirements.

(04) Reimbursable Components. For each reimbursable component, enter the total from form MRP-2, line (05), columns (d), (e), (f), and (g) to form MRP-1, block (04) columns (a), (b), (c), and (d) in the appropriate row. Total each row and enter in column (e).

(05) Total Direct Costs. Total columns (a) through (e).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

Program 042	MANDATED COSTS MANDATE REIMBURSEMENT PROCESS COMPONENT/ACTIVITY COST DETAIL	FORM MRP-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

☐ Test Claims ☐ Reimbursement Claims ☐ Incorrect Reduction Claims

(04) Description of Expenses			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Services and Supplies	(f) Travel and Training	(g) Fixed Assets
(05) Total ☐ Subtotal ☐ Page:____of____						

Program 042	MANDATE REIMBURSEMENT PROCESS CLAIM SUMMARY Instructions	FORM MRP-2

(01) Enter the name of the claimant. If more than one department has incurred costs for the mandate, give the name of each department. A form MRP-2 should be completed for each department.

(02) Enter the fiscal year in which costs were incurred.

(03) Reimbursable Components. Check only one box per form to indicate the cost component being claimed. A separate form MRP-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. Allowable costs for the following cost components include, but are not limited to:

- **Test Claim** - Salaries and benefits, supplies, consultants and legal services, travel, etc.
- **Reimbursement Claim/Incorrect Reduction Claim** - Salaries and benefits, supplies, contracted services.etc.,
- **Training** - Registration fee.

To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries				
Services & Supplies Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service		Cost = Hourly Rate x Hours Worked			Copy of Contract
Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Travel & Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Cost = Rate x Days or Miles or Total Travel Cost		
Training	Employee Name and Title Name of Class		Dates Attended			Registration Fee		
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage	

(05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form MRP-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

NOTIFICATION OF TRUANCY

1. Summary of Chapter 498/83

Education Code § 48260.5, as added by Chapter 498, Statutes of 1983, requires that school districts, upon a pupil's initial classification as a truant, notify the pupil's parent or guardian by first-class mail or other reasonable means, of the pupil's truancy, that the parent or guardian is obligated to compel the attendance of the pupil at school and that the parent or guardian who fails to meet this obligation may be guilty of an infraction and subject to prosecution pursuant to Article 6 (commencing with § 48290) of Chapter 2 of Part 27.

Additionally, the district must inform parents and guardians of alternative educational programs available in the district, and the right to meet with appropriate school personnel to discuss solutions to the pupil's truancy.

(1) Truancy occurs when a student is absent from school without valid excuse more than three (3) days or is tardy in excess of thirty (30) minutes on each of more than three (3) days in one school year. (Definition from Education Code § 48260).

(2) A student shall be classified as truant upon the fourth unexcusedabsence, and the school must at that time perform the requirements mandated in Education Code 48260.5 as enacted by Chapter 498, Statutes of 1983.

On November 29, 1984, the Commission on State Mandates determined that Chapter 498, Statutes of 1983, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district.

Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for

filing the claim.

5. Filing Deadline

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/__Reimbursement Claim", and/or "19__/__Estimated Claim", claims may be filed as follows:

(1) An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed on a unit cost basis for an initial notice to the parents or guardian regarding the pupil's truancy. For the 1995/96 fiscal year the unit rate is $10.97 per initial notice. The unit rate is adjusted annually by the changes in the implicit price deflator and covers all direct and indirect costs of the following on-going activities:

A. Identifying the Truant Pupil

B. Notification to Parent or Guardian

C. Printing Additional Forms

D. Recordkeeping

7. Reimbursement Limitations

A. This program does not provide reimbursement for activities related to resolving truancy problems (i.e., referrals to attendance review board, meetings with parent or guardian to discuss the pupil's truancy problems and/or discuss alternative educational programs, etc.).

B. Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

8. Form NOT-1, Claim Summary

This form is used to compute the amount of claimable costs based on the number of reports forwarded to the governing board with the recommendation not to expel the student. The claimant must give the number of truant notifications. The cost data on this form is carried forward to form FAM-27.

9. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form NOT-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
NOTIFICATION OF TRUANCY

For State Controller Use Only	Program
(19) Program Number 00048	048
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) NOT-1, (03)	
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 048	NOTIFICATION OF TRUANCY Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form NOT-1 and enter the amount from line (08).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form NOT-1, line (08). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., NOT-1, (03), means the information is located on form NOT-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 048	MANDATED COSTS NOTIFICATION OF TRUANCY CLAIM SUMMARY	FORM NOT-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Claim Statistics	
(03) Number of truant notifications	

Cost		
(04) Unit Cost per an initial truancy notification	[$13.20 for the 2002-03 fiscal year]	
(05) Total Costs	[Line (03) x line (04)]	

Cost Reduction	
(06) Less: Offsetting Savings	
(07) Less: Other Reimbursements	
(08) Total Claimed Amount [Line (05) – {line (06) + line (07)}]	

Program 048	NOTIFICATION OF TRUANCY CLAIM SUMMARY Instructions	FORM NOT-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form NOT-1 must filed for a reimbursement claim. Do not complete form NOT-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form NOT-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Number of truant notifications. Enter the number of initial notifications sent upon the student's fourth unexcused absence to inform the parent or guardian of their child's absence from school without a valid excuse or is tardy in excess of thirty (30) minutes for more than three days in one school year.

(04) Unit cost rate for the 2002-03 fiscal year is $13.20 per initial notification. This cost rate will be updated yearly and listed in the annual updates to claiming instructions mailed to school districts in September.

(05) Total Costs. Multiply line (03) by the unit cost rate, line (04).

(06) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(07) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds etc.,) which reimbursed any portion of the mandated program. Submit a detailed schedule of the reimbursement sources and amounts.

(08) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (06), and Other Reimbursements, line (07), from Total Costs, line (05). Enter the remainder of this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION

1. Summary of Chapters 1306/89 and 1257/93

Education Code § 49079, as added and amended by Chapter 1306, Statutes of 1989, and Chapter 1257, Statutes of 1993, requires that school districts report to each teacher the names of every student who has caused, or attempted to cause, serious bodily injury or injury to another person. The notification is to be based on any written records the district maintained or received from a law enforcement agency. No district would be liable for failure to comply as long as a good faith effort was made to notify the teacher. School personnel are immune from civil or criminal liability unless the information they provided was knowingly false. Notifications were to commence in the 1990/91 school year utilizing data from the previous year, with a progression to three prior years of data to be reported by fiscal year 1992/93.

On January 19, 1995, the Commission on State Mandates determined that Chapter 1306, Statutes of 1989 and Chapter 1257, Statutes of 1993, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Funding in the amount of $6,876,000 for payment of initial claims covering fiscal years 1993/94, 1994/95, 1995/96, and 1996/97, is provided by the local government claims bill SB 91, enacted as Chapter 748, Statutes of 1996.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim detail the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200.

A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the 1993/94,1994/95, and 1995/96 fiscal years must be filed with the State Controller's Office and postmarked by July 28, 1997. If the reimbursement claim is filed after the deadline of July 28, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1996/97 reimbursement claim must be filed by November 30, 1997.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs", in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the direct and indirect cost of labor, supplies, and services incurred for the following mandated activities:

A. Identifying Pupils

Identifying pupils from records received from law enforcement agencies or otherwise maintained in the ordinary course of business, who have during the past three years engaged in or are reasonably suspected to have engaged in acts described in any subdivision, except (h) of § 48900.

B. Information Maintenance

Maintaining the information regarding the identified pupils for a period of three years, and a one-time cost for adopting a cost effective method of assembling and disseminating the information to teachers.

C. Notifying Teachers

Notifying teachers on a regular and timely basis of the pupils whose behavior makes them subject to suspension and expulsion and maintaining the confidentiality of the dissemination of this information.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms NTT-1 and NTT-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form NTT-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form NTT-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant. Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form NTT-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of pupils identified for each year, the average daily attendance for each year, the number of times teachers were notified in the fiscal year.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to Form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information that from form NTT-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION

For State Controller Use Only
(19) Program Number 00150
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **150**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) NTT-1, (03)(a)	
(23) NTT-1, (03)(b)	
(24) NTT-1, (03)(c)	
(25) NTT-1, (04)(1)(d)	
(26) NTT-1, (04)(2)(d)	
(27) NTT-1, (04)(3)(d)	
(28) NTT-1, (06)	
(29) NTT-1, (07)	
(30) NTT-1, (09)	
(31) NTT-1, (10)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 150	NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form NTT-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form NTT-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., NTT-1, (03)(a), means the information is located on form NTT-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 150	MANDATED COSTS NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION CLAIM SUMMARY	FORM NTT-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics

(03) (a) Number of pupils identified for the fiscal year (Refer to instructions)	
(b) Average daily attendance for the fiscal year	
(c) Number of times teachers were notified in the fiscal year (Refer to instructions)	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total
1. Identifying Pupils				
2. Information Maintenance				
3. Notifying Teachers				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) – {line (09) + line (10)}]	

Program 150	NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION CLAIM SUMMARY INSTRUCTIONS	FORM NTT-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form NTT-1 must be filed for a reimbursement claim. Do not complete form NTT-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year' actual costs by 10%, do not complete form NTT-1. Simply enter the amount of the estimated claim on form FAM-27, line (07), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form NTT-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03)

(a) Enter the number of pupils for whom information is being maintained for the fiscal year. For the period 7/1/93 to 12/31/93, report only the number of students who have attempted to cause bodily injury or injury to another person. After 1/1/94, report the number of students who have engaged in offenses listed in Education Code § 48900, except subdivision (h).

(b) Enter the average daily attendance for the fiscal year.

(c) Enter the number of times during the fiscal year in which teachers were notified of students described in Education Code § 49079 (e.g., quarterly, each semester, or annually).

(04) Reimbursable Components. For each reimbursable component, enter the totals from form NTT-2, line (05) columns (d), (e) and (f) to form NTT-1, block (04) columns (a), (b) and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d) and Total indirect Costs line (07)

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as direct result of this mandate. Submit a detail schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, and other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION COMPONENT/ACTIVITY COST DETAIL	FORM NTT-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check **only** one box per form to identify the component being claimed.

- ☐ Identifying Pupils
- ☐ Information Maintenance
- ☐ Notifying Teachers

(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services
(05) Total ☐ Subtotal ☐ Page:_____ of _____					

NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM NTT-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form NTT-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, etc. Describe the method used for assembling and disseminating information to teachers and for information maintenance. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Consumed		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form NTT-1, block (04) columns (a), (b), and (c) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-11

OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)

JULY 2, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Open Meetings Act/Brown Act Reform (BAR) program. These claiming instructions are issued subsequent to the adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

GC §§ 54952, 54954.2, 54957.1, and 54957.7 require that legislative bodies of local agencies comply with certain changes to the Ralph M. Brown Act, also known as the Open Meetings Act. The test claim legislation expanded the types of legislative bodies required to comply with the notice and agenda requirements of GC § 54954.2 and 54954.3.

On June 28, 2001, the COSM determined that the BAR program establishes costs mandated by the State according to the provisions listed in the attached amended P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any school district, community college district, or County Office of Education, as defined in GC § 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Reimbursement Options

Three reimbursement options were established by the COSM for costs incurred during a fiscal year: Actual Time, Standard-Time, and Flat-Rate. All meetings of the same type or name must be claimed using the same basis for the entire fiscal year. However, the meetings may be claimed using a different basis during a subsequent fiscal year. For each type or name of a meeting claimed, claimants shall select one of the following reimbursement options:

A. Actual Time

Actual costs of administering the BAR program in compliance with this mandate may be claimed. **Eligible claimants must claim actual costs incurred for subsequent reporting of action taken in closed session, providing copies of documents approved or adopted in closed session, and training. See Section V. A. (page 6) of the P's & G's.** The following are reimbursable activities related to the BAR program: Salaries and benefits, materials and supplies, contract services, travel and training, and fixed assets. Forms BAR-2A and BAR-3 must be completed to claim actual costs associated with this mandate. Forms BAR-1 and FAM-27 are then used to summarize these costs.

B. Standard-Time

In lieu of actual time, a standard-time allowance of 10 or 45 minutes per agenda item, based on enrollment size of the district, as provided for in the P's & G's, shall be used to calculate the cost of each brief agenda that was prepared during the fiscal year. This standard-time allowance covers the direct and, if applicable, the indirect costs incurred in compliance with this mandate. Forms BAR-2S and BAR-3 must be completed to claim standard-time costs associated with this mandate. Forms BAR-1 and FAM-27 are then used to summarize these costs.

C. Flat-Rate

In lieu of actual costs, a flat-rate allowance of $90.10 per meeting for the base fiscal year of 1993-94, as provided for in the P's & G's, shall be used to claim the cost of each agenda that was prepared during the fiscal year. The flat-rate allowance includes all costs incurred for preparing and posting an agenda including closed session agenda items. **Claimants who filed reimbursement claims under the Open Meetings Act program using the flat rate option cannot file another reimbursement claim using this option for initial year costs for agenda preparation of closed session items under the BAR program. Refer to Sections III. and IV. of the P's and G's.** The direct and indirect costs incurred in compliance with this mandate will be adjusted each subsequent fiscal year by the Implicit Price Deflator. Forms BAR-2F and BAR-3 must be completed to claim flat-rate costs associated with this mandate. Forms BAR-1 and FAM-27 are then used to summarize these costs.

Filing Deadlines

Eligible claimants have the option of filing new reimbursement claims for the period January 1, 1994, to June 30, 1994, and fiscal years 1994-95 through 2000-01 for reimbursable activities incurred **only** in compliance with the BAR mandate pursuant to these P's & G's. **The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's for the expanded types of "legislative bodies" required to comply with the notice and agenda requirements of GC §§ 54954.2 and 54954.3.**

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for the period January 1, 1994, to June 30, 1994, and fiscal years 1994-95 through 2001-02 must be filed with the SCO and be delivered or postmarked on or before **October 30, 2002**. Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by **January 15** of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. If the claims are late, the penalty should be applied to a single fiscal year. Do not prorate the penalty among fiscal years. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more**

than one year after the deadline or without the requested supporting documentation will not be accepted.

B. Estimated Claims

Estimated claims for fiscal year 2002-03 must be filed with the SCO and postmarked by **October 30, 2002**. Thereafter, they must be filed with the SCO and postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed claims are paid before late claims.

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual claim does not exceed $200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, copies of agendas, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P’s & G’s adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year the costs were incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO upon request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed original, a copy of form FAM-27, Claim for Payment, and a copy of all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: April 25, 2002
j:\mandates\csm4000\4469\PsGs\pgadopt042502

Parameters and Guidelines

Government Code Sections 54952, 54954.2, 54954.3, 54957.1, and 54957.7

Statutes of 1986, Chapter 641
Statutes of 1993, Chapters 1136, 1137 and 1138

Open Meetings Act/Brown Act Reform

I. SUMMARY OF THE MANDATE

Government Code sections 54952, 54954.2, 54957.1 and 54957.7, require that "legislative bodies" of local agencies comply with certain changes to the Ralph M. Brown Act, also known as the Open Meetings Act.

On June 28, 2001, the Commission on State Mandates (Commission) adopted its Statement of Decision on the *Brown Act Reform* test claim (CSM-4469). The Commission found that Government Code sections 54952, 54954.2, 54957.1, and 54957.7, as added and amended by Statutes of 1993, chapters 1136, 1137, and 1138, constitutes a reimbursable state mandated program upon local governments within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The test claim legislation expanded the types of "legislative bodies" required to comply with the notice and agenda requirements of Government Code sections 54954.2 and 54954.3, to include:

- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

It also required all "legislative bodies" to perform a number of additional activities in relation to the closed session requirements of the Brown Act, as follows:

- To include a brief general description on the agenda of all items to be discussed in closed session. A brief general description of an item generally need not exceed 20 words. (Gov. Code, § 54954.2, subd. (a).)
- To disclose in an open meeting, prior to holding any closed session, each item to be discussed in the closed session. (Gov. Code, § 54957.7, subd. (a).)
- To reconvene in open session prior to adjournment and report the actions and votes taken in closed session for the five items identified in Government Code section 54957.1, subdivision (a)(1-4, 6). (Gov. Code, § 54957.7, subd. (b).)
- To provide copies of closed session documents as required. (Gov. Code, § 54957.1, subd. (b) and (c).)

The Commission previously adopted two test claims on the Brown Act:

1. Open Meetings Act

On March 23, 1988, the Commission adopted the *Open Meetings Act* test claim (CSM-4257). Statutes of 1986, chapter 641, added Government Code section 54954.2 to require that the legislative body of the local agency, or its designee, post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting and requiring that the agenda be posted at least 72 hours before the meeting in a location freely accessible to the public. The following types of "legislative bodies" were eligible for reimbursement:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other permanent boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.

Statutes of 1986, chapter 641 also added Government Code section 54954.3 to provide an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body, and this opportunity for comment must be stated on the posted agenda.

2. School Site Councils and Brown Act Reform

On April 27, 2000, the Commission approved the *School Site Councils and Brown Act Reform* test claim (CSM-4501). This test claim was based on Government Code section 54954 and Education Code section 35147, which addressed the application of the open meeting act provisions of the Brown Act to specified school site councils and advisory committees of school districts.[1]

II. ELIGIBLE CLAIMANTS

Any county, city, a city and county, school or special district that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes of 1998, chapter 681 (effective September 22, 1998), stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for *Brown Act Reform* was filed on December 29, 1994. Statutes of 1993, chapters 1136, 1137, and 1138, became effective January 1, 1994. Therefore, costs

[1] The parameters and guidelines for the *School Site Councils and Brown Act Reform* test claim are <u>not</u> included in these parameters and guidelines.

incurred on or after January 1, 1994 for compliance with the *Brown Act Reform* mandate are eligible for reimbursement.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

Initial years' costs shall not include any costs that were claimable or reimbursed pursuant to *Open Meetings Act* Parameters and Guidelines as amended on December 4, 1991 or November 30, 2000. Reimbursement for these costs must be claimed as prescribed in the Controller's Claiming Instructions No. 2000-15 and 2000-16 for local agencies and schools, respectively.

Annual claims, commencing with the 2001-2002 fiscal year, shall include all costs for *Open Meetings Act* and *Brown Act Reform*.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the following activities are eligible for reimbursement:

A. Agenda Preparation and Posting Activities

1. Prepare a single agenda for a regular meeting of a legislative body of a local agency or school district containing a brief description of each item of business to be transacted or discussed at a regular meeting, including items to be discussed in closed session, and citing the time and location of the regular meeting.[2] (Gov. Code, § 54954.2, subd. (a).)
2. Post a single agenda 72 hours before a meeting in a location freely accessible to the public. Further, every agenda must state that there is an opportunity for members of the public to comment on matters that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein. (Gov. Code, §§ 54954.2, subd. (a), and 54954.3, subd. (a).)

Beginning January 1, 1994, the following types of "legislative bodies" are eligible to claim reimbursement under these parameters and guidelines for the activities listed in section IV.A:

- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

[2] As amended by Statutes of 1993, chapter 1136.

Beginning January 1, 1994, the following "legislative bodies" are eligible to claim reimbursement under these parameters and guidelines for the preparation of a brief general description of closed session agenda items, using either the actual or standard time reimbursement options pursuant to section V.A.1 or 2:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other *permanent* boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.
- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

B. <u>Closed Session Activities</u>

1. Disclose in an open meeting, prior to holding any closed session, each item to be discussed in the closed session. (Gov. Code, § 54957.7, subd. (a).)
2. Reconvene in open session prior to adjournment to make any disclosures required by Section 54957.1 of action taken in the closed session, including items as follows: (Gov. Code, § 54957.7, subd. (b).)
   a. Approval of an agreement concluding real estate negotiations as specified in Section 54956.8. (Gov. Code, § 54957.1, subd. (a)(1).)
   b. Approval given to its legal counsel to defend, or seek or refrain from seeking appellate review or relief, or to enter as an amicus curiae in any form of litigation as the result of consultation under Section 54956.9. (Gov. Code, § 54957.1, subd. (a)(2).)
   c. Approval given to its legal counsel of a settlement of pending litigation as defined in Section 54956.9, at any stage prior to or during a judicial or quasi-judicial proceeding shall be reported after the settlement is final. (Gov. Code, § 54957.1, subd. (a)(3).)
   d. Disposition reached as to claims discussed in closed session pursuant to Section 54956.95 shall be reported as soon as reached in a manner that identifies of the name of the claimant, the name of the local agency claimed against, the substance of the claim, and any monetary amount approved for payment and agreed upon by the claimant. (Gov. Code, § 54957.1, subd. (a)(4).)

e. Approval of an agreement concluding labor negotiations with represented employees pursuant to Section 54957.6 shall be reported after the agreement is final and has been accepted or ratified by the other party. (Gov. Code, § 54957.1, subd. (a)(6).)

3. Provide copies of any contracts, settlement agreements, or other documents that were finally approved or adopted in the closed session to a person who submitted a written request within the timelines specified or to a person who has made a standing request, as set forth in Sections 54954.1 or 54956 within the time lines specified. (Gov. Code, § 54957.1, subd. (b) and (c).)

4. Train members of only those legislative bodies that actually hold closed executive sessions, on the closed session requirements of *Brown Act Reform.* If such training is given to all members of the legislative body, whether newly appointed or existing members, contemporaneously, time of the trainer and legislative members is reimbursable. Additionally, time for preparation of training materials, obtaining materials including training videos and audio visual aids, and training the trainers to conduct the training is reimbursable. See Section V.B.6 of these parameters and guidelines.

Beginning January 1, 1994, the following "legislative bodies" are eligible to claim reimbursement under these parameters and guidelines for the activities listed in IV.B:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other *permanent* boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.
- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

V. CLAIM PREPARATION AND SUBMISSION

Each reimbursement claim must be timely filed. Each of the following cost elements must be identified for each reimbursable activity identified in section IV of this document.

A. Reimbursement Options for Agenda Preparation and Posting, Including Closed Session Agenda Items

Eligible claimants may use the actual time, standard time, or flat rate reimbursement options for claiming costs incurred pursuant to section IV.A of these parameters and guidelines for agenda preparation and posting, including closed session items.[3] Eligible claimants must claim actual costs incurred for subsequent reporting of action taken in closed session, providing copies of documents approved or adopted in closed session, and training.

For each type or name of meeting claimed during a fiscal year, select one of the following reimbursement options. For example, all city council meetings in a given fiscal year may be claimed on only one basis: actual time, standard time or flat-rate. If standard time is selected, all city council meetings must be claimed using this basis for the entire year. However, all city council meetings could be claimed on an actual cost basis during a subsequent fiscal year.

1. Actual Time

   List the meeting names and dates. 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.

   Counties and cities may claim indirect costs pursuant to section V.C.

2. Standard Time

   a. Main Legislative Body Meetings of Counties and Cities

      List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as “adjournment”, “call to order”, “flag salute”, and “public comments”, by 30 minutes and then by the blended productive hourly rate of the involved employees.

      Counties and cities may claim indirect costs pursuant to section V.C.

   b. Special District Meetings, and County and City Meetings Other Than Main Legislative Body

      List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as “adjournment”, “call to order”, “flag salute”, and “public comments”, by 20 minutes and then by the blended productive hourly rate of the involved employees.

[3] The flat rate includes all of the costs for preparing and posting an agenda, including closed session agenda items. Claimants that filed reimbursement claims under the *Open Meetings Act* Program using the flat rate reimbursement option cannot file another reimbursement claim using the flat rate option for initial years costs for agenda preparation of closed session items under Brown Act Reform. Refer to sections III and IV of these parameters and guidelines.

Special districts, counties and cities may claim indirect costs pursuant to section V.C.

c. School and Community College Districts and County Offices of Education

List the meeting names and dates. For each meeting, multiply the number of agenda items times the minutes per agenda item for County Offices of Education and for districts, by enrollment size, times the blended productive hourly rate of the involved employees. The minutes per agenda for County Offices of Education and for districts by enrollment size are:

County Offices of Education:	45 minutes
Districts:	
Enrollment 20,000 or more	45 minutes
Enrollment 10,000 – 19,999	15 minutes
Enrollment less than 10,000	10 minutes

School and community college districts and County Offices of Education may claim indirect costs pursuant to section V.C.

3. Flat Rate[4]

List the meeting names and dates. Multiply the uniform cost allowance, shown in the table provided below, by the number of meetings. The uniform cost allowance shall be adjusted each year subsequent to fiscal year 1997-1998 by the Implicit Price Deflator referenced in Government Code section 17523.

1993-1994	$ 90.10
1994-1995	92.44
1995-1996	95.12
1996-1997	97.31
1997-1998	100.00

B. Direct Cost Reporting

Direct costs that are eligible for reimbursement are:

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.

[4] The flat rate includes all of the costs for preparing and posting an agenda, including closed session agenda items. Claimants that filed reimbursement claims under the *Open Meetings Act* Program using the flat rate reimbursement option cannot file another reimbursement claim using the flat rate option for initial years costs for agenda preparation of closed session items under Brown Act Reform. Refer to sections III and IV of these parameters and guidelines.

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 and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element B.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training members of the legislative body to perform the reimbursable activities, as specified in section IV.B of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element B.1, Salaries and Benefits, and B.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element B.3, Contracted Services. This data, if too voluminous to be included with the claim, may be reported in a summary. However, supporting data must be maintained as described in section VI.

C. Indirect Cost Rates

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department of 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Cities, Counties and Special Districts

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). 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 OMB Circular A-87 Attachments A and B) 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 which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) 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 allowable indirect costs bears to the base selected.

School Districts

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County Offices of Education

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

Community Colleges

Community colleges have the option of using (1) a federally approved rate, using the cost accounting principles from the OMB Circular A-21 "Cost Principles of Educational Institutions", (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of their validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

For those entities that elect reimbursement pursuant to the standard time methodology, option 2 in section V.A, documents showing the calculation of the blended productive hourly rate and copies of agendas shall be sufficient evidence. For those entities that elect reimbursement pursuant to the flat-rate methodology, option 3 in section V.A, copies of agendas shall be sufficient evidence.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits and indirect costs, if not claimed elsewhere) for each person or classification of persons times the percentage of time spent by that person or classification of persons. Claimants may determine a percentage allocation for the person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a city manager may determine that the percentage of time spent on the reimbursable activities by various classifications in a base year of fiscal year 1998-1999 was as follows:

City Manager	17%
City Attorney	15%
City Clerk	36%
Department Managers	9%
Secretaries	23%
Total	100%

The city determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-2001 for each classification is as follows:

	Salary	Benefits	Indirect Cost Rate	Indirect Costs	Productive Hourly Rate
City Manager	$60	$12	29%	$13	$85
City Attorney	$55	$10	30%	$15	$80
City Clerk	$40	$ 8	31%	$12	$60
Department Manager	$45	$ 9	30%	$11	$65
Secretaries	$18	$ 5	25%	$ 7	$30

The blended productive hourly rate for fiscal year 2000-2001 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

City Manager	17%	$85	$14.25
City Attorney	15%	$80	$12.00
City Clerk	36%	$60	$21.60
Department Manager	9%	$65	$ 5.85
Secretaries	23%	$30	$ 6.90
Total	100%		$60.80

The city's claim would be determined by multiplying the blended productive hourly rate times the minutes per agenda item times the number of agenda items.

B. Record Keeping

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain a mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any other source, including but not limited to, service fees collected, federal funds and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the State contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations section 1183.2.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)

For State Controller Use Only
(19) Program Number 00218
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **218**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data

(22) BAR-1, (03)	
(23) BAR-1, (04)(f)	
(24) BAR-1, (05)	
(25) BAR-1, (06)	
(26) BAR-1, (07)	
(27) BAR-1, (09)	
(28) BAR-1, (11)	
(29) BAR-1, (12)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 218	OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form BAR-1 and enter the amount from line (13).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form BAR-1, line (13). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., BAR-1, (04)(f), means the information is located on form BAR-1, block (04), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 218	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS) CLAIM SUMMARY	FORM BAR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) Number of regular meetings for which a brief agenda was prepared and posted	

Direct Costs: Actual Time Option	**Object Accounts**					
(04) Reimbursable Component	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total Direct Costs
Preparation of Brief Agenda and Posting						

Direct Costs: Standard-Time Option

(05) Standard-Time Reimbursement Option	[From form BAR-2S, line (04)(f)]	

Indirect Costs: Actual Time Option and/or Standard-Time Option

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Method 1 or Method 2]	
(08) Total Direct and Indirect Costs	[Line (04)(f) + line (05) + line (07)]	

Direct and Indirect Costs: Flat-Rate Option

(09) Flat-Rate Reimbursement Option	[From form BAR-2F, line (04)(d)]	
(10) Total Direct and Indirect Costs of All Options	[Line (08) + line (09)]	

Cost Reduction

(11) Less: Offsetting Savings		
(12) Less: Other Reimbursements		
(13) Total Claimed Amount	[Line (10) - {line (11) + line (12)}]	

Program 218	OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS) CLAIM SUMMARY Instructions	FORM BAR-1

Note: The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.

(01) Claimant. Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form BAR-1 must be filed for a reimbursement claim. Do not complete form BAR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form BAR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Claim Statistics. Enter the number of regular meetings for which a brief agenda was prepared and posted during the fiscal year.

(04) Reimbursable Component. Enter all the totals from form BAR-2A, line (06), columns (d) through (h) to form BAR-1, line (04), columns (a) through (e) in the appropriate row. Total the row and enter in column (f).

(05) Standard-Time Reimbursement Option. The standard-time allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form BAR-2S, line (04)(f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. If the blended hourly rate for the Standard-Time allowance includes indirect costs, use **Method 1**. If the blended hourly rate for the Standard-Time allowance does not include indirect costs, use **Method 2**.

Method 1: Multiply Total Direct Costs, line (04)(f), by the Indirect Cost Rate, line (06).

Method 2: Multiply the sum of Total Direct Costs, line (04)(f), and Standard-Time Reimbursement Option, line (05), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (04)(f), Standard-Time Reimbursement Option, line (05), and Total Indirect Costs, line (07).

(09) Flat-Rate Reimbursement Option. The flat-rate allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form BAR-2F, line (04)(d).

(10) Total Direct and Indirect Costs of All Options. Enter the sum of Total Direct and Indirect Costs, line (08), and Flat-Rate Reimbursement Option, line (09).

(11) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(12) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(13) Total Claimed Amount. From Total Direct and Indirect Costs of All Options, line (10), subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12). Enter the remainder on this line.

Program 218	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL	FORM BAR-2A

(01) Claimant

(02) Fiscal Year

(03) Meeting Type or Name

(04) Reimbursable Component: Preparation of Brief Agenda and Posting

(05) **Actual Time Option**: Complete columns (a) through (h).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	**Object Accounts** (d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(06) Total ☐ Subtotal ☐ Page:____of____							

Program 218	OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM BAR-2A

The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.

Complete form BAR-2A when calculating agenda costs using the Actual Time Option.
Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year in which costs were incurred.

(03) Meeting Type or Name. Enter the name of the meeting for which a brief agenda was prepared and posted. A separate form BAR-2A should be prepared for the district's legislative body and each board or commission which holds public hearings.

(04) Reimbursable Component. Preparation of Brief Agenda and Posting. No entry necessary.

(05) Actual Time Option. The following table identifies the type of information required to support costs of direct labor, materials and supplies, contract services, travel and training, and fixed assets needed in the preparation of a brief general description of agenda items and posting 72 hours before a meeting in a location that is freely accessible to the public. **The descriptions required in column (5)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(06) Total line (05), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (06), columns (d) through (h) to form BAR-1, line (04), columns (a) through (e).

Program 218	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM II (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL	FORM BAR-2F

(01) Claimant	(02) Fiscal Year

(03) **Flat-Rate Reimbursement Option**: Complete columns (a) through (d).

(a) Meeting Type or Name	(b) Uniform Cost Allowance $113.97 for 02-03 $115.80 for 03-04	(c) Number of Agendas	(d) Total (b) x (c)
(04) Total ☐ Subtotal ☐ Page:____of____			

Program 218	OPEN MEETINGS ACT/BROWN ACT REFORM II (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM BAR-2F

The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.

Complete form BAR-2F when calculating agenda costs using the Flat-Rate Option.
Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year in which costs were incurred.

(03) Flat-Rate Reimbursement Option.

(a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.

(b) Uniform Cost Allowance. Enter the uniform cost allowance for the fiscal year of the claim.

Fiscal Year	Uniform Cost Allowance
1993-94	$90.10
1994-95	92.44
1995-96	95.12
1996-97	97.31
1997-98	100.00
1998-99	101.90
1999-00	105.67
2000-01	109.90
2001-02	112.35
2002-03	113.97
2003-04 f/	115.80

f/ July 31 Revision Forecast, July 2003

Source: California Department of Finance, from the US Department of Commerce, Bureau of Economic Analysis

(c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).

(d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).

(04) Total line (03), column (d), and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (04), column (d) to form BAR-1, line (09).

Program 218	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL	FORM BAR-2S

(01) Claimant	(02) Fiscal Year

(03) **Standard-Time Reimbursement Option**: Complete columns (a) through (f).

(a) Date	(b) Meeting Type or Name	(c) Number of Agenda Items	(d) Minutes Per Agenda Item	(e) Blended Hourly Rate	(f) Total

(04) Total ☐ Subtotal ☐ Page:____of____

Program 218	OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM BAR-2S

The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.

Complete form BAR-2S when calculating agenda costs using the Standard-Time Option.
Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year in which costs were incurred.

(03) Standard-Time Reimbursement Option.

(a) Date. Enter the date of each meeting.

(b) Meeting Type or Name. Enter the type or name of each meeting.

(c) Number of Agenda Items. Enter the number of agenda items for each meeting.

(d) Minutes Per Agenda Item. The minutes per agenda item for County Offices of Education and for districts by enrollment size are:

County Offices of Education:		0.75 hour	(45 minutes)
Districts:	Enrollment of 20,000 or more:	0.75 hour	(45 minutes)
	Enrollment of 10,000 to 19,999:	0.25 hour	(15 minutes)
	Enrollment of less than 10,000:	0.17 hour	(10 minutes)

(e) Blended Hourly Rate. Enter the blended hourly rate of all personnel who participated in the preparation and posting of the agenda during the fiscal year.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits, and indirect costs, if not claimed elsewhere) for each person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a principal may determine that the percentage of time spent on the reimbursable activities by various classifications of personnel in a base year of fiscal year 1998-99 was as follows: Principal 17%, Vice Principal 15%, Office Clerks 36%, Office Manager 9%, and Secretaries 23%.

The school district determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-01 for each classification is as follows:

Classification	Salary	Benefits	Indirect Costs	Productive Hourly Rate
Principal	$60	$12	$13	$85
Vice Principal	55	10	15	80
Office Clerks	40	8	12	60
Office Manager	45	9	11	65
Secretaries	18	5	7	30

The school district's blended productive hourly rate of $60.80 for fiscal year 2000-01 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

Classification	Percentage of Time Spent	Productive Hourly Rate	Blended Productive Hourly Rate
Principal	17%	$85	$14.45
Vice Principal	15%	80	12.00
Office Clerks	36%	60	21.60
Office Manager	9%	65	5.85
Secretaries	23%	30	6.90
Total	100%		$60.80

(f) Total. Multiply the Number of Agenda Items, column (c), by the Minutes Per Agenda Item as expressed as a fraction of one hour, column (d), by the Blended Hourly Rate, column (e).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

(04) Total line (03), column (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or a subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (04), column (f) to form BAR-1, line (05).

Program 218	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS) MEETING DETAIL	FORM BAR-3

(01) Claimant	(02) Fiscal Year

(03) Detail of Meetings: Complete columns (a) and (b).

(a) Date	(b) Meeting Type or Name

(04) Page:____of____

Program 218	OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS) MEETINGS DETAIL Instructions	FORM BAR-3

Complete form BAR-3 for all reimbursement options.

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Detail of Meetings. Provide the following information for each regular meeting being claimed regardless of type or name. List the meetings in order of date.

(a) Date. Enter the date of each meeting being claimed.

(b) Meeting Type or Name. Enter the type or name of each regular meeting held during the fiscal year for which a brief agenda was prepared and posted.

(04) If more than one form is needed to provide the detail of the meetings, number each page.

PARENT CLASSROOM VISITS

1. Summary of Chapters 1284/88 and 213/89

Education Code § 48900.1, as added by Chapter 1284, Statutes of 1988, and amended by Chapter 213, Statutes of 1989, requires school district governing boards to adopt a policy authorizing teachers to require the parent or guardian of a pupil who has been classroom-suspended by a teacher, to attend a portion of a schoolday in his or her child's or ward's classroom on the day in which the pupil is scheduled to return to class, or within a reasonable period of time thereafter; parents or guardians be notified of this policy prior to its implementation; the principal to send a written notice to the parent or guardian stating that attendance is pursuant to law; school staff to contact parents or guardians who do not respond to the request; and the school administrator to meet with the parent after the classroom visitation and before leaving the schoolsite. This applies only to a parent or guardian who is actually living with the pupil.

On February 29, 1996, the Commission on State Mandates determined that Chapter 1284, Statutes of 1988 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for the payment of initial claims covering fiscal years 1993/94, 1994/95, 1995/96, and 1996/97, may be made available in a future appropriations act subject to approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible

for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1993/94, 1994/95, and 1995/96 fiscal years must be filed with the State Controller's Office and postmarked by July 28, 1997. If the reimbursement claim is filed after the deadline of July 28, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1996/97 reimbursement claim must be filed by November 30, 1997.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

(1) An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the direct and indirect cost of labor, supplies, and services incurred for the following mandated components:

A. Policy and Procedures

Preparation and adoption of a governing board policy authorizing teachers to require a parent or guardian to attend a portion of a schoolday in their child's classroom, if the child has been classroom-suspended by the teacher for committing an obscene act, engaging in habitual profanity or vulgarity, disrupting school activities or otherwise willfully defying the valid authority school personnel.

B. Notice to Attend Class

On the request of a teacher, preparation and mailing of the written notice to the parent or guardian stating that their attendance in their child's class is requested pursuant to law.

C. Follow Up Contact

Telephoning or otherwise contacting those parents who do not respond to the written request.

D. Parent Meeting

For the school administrator to meet with the parent after the classroom visitation and before leaving the schoolsite, unless this meeting occurs in conjunction with the meeting required by Education Code § 48910, subdivision (a).

7. Reimbursement Limitations

A. No reimbursement shall be claimed for the parent meeting with the school administrator or his or her designee under § 48900.1, subdivision (b)(1), if that meeting is one and the same with the meeting held under § 48910, subdivision (a). Section 48910, subdivision (a) cost is claimable under the claiming instructions for Chapters 965/77 and 498/83, Pupil Classroom Suspension: Counseling.

B. Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PCV-1 and PCV-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PCV-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PCV-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of the mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form PCV-1, Claim Summary

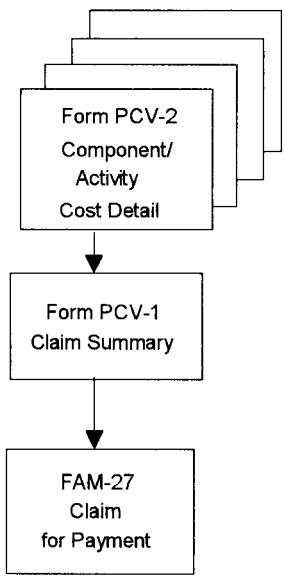
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of classroom visits each year pursuant to these teacher requests, by school type (elementary, middle, and high school) and the average daily attendance for the district for each year by school type.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form PCV-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



Form PCV-2 Component/Activity Cost Detail

Complete a separate form PCV-2, for each cost component for which expenses are claimed.

1. Policy and Procedures
2. Notice to Attend Class
3. Follow Up Contact
4. Parent Meeting

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PARENT CLASSROOM VISITS

For State Controller Use Only	Program
(19) Program Number 00154	154
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) PCV-1, (03)(a)(1)	
(23) PCV-1, (03)(a)(2)	
(24) PCV-1, (03)(a)(3)	
(25) PCV-1, (03)(b)(1)	
(26) PCV-1, (03)(b)(2)	
(27) PCV-1, (03)(b)(3)	
(28) PCV-1, (04)(1)(d)	
(29) PCV-1, (04)(2)(d)	
(30) PCV-1, (04)(3)(d)	
(31) PCV-1, (04)(4)(d)	
(32) PCV-1, (06)	
(33) PCV-1, (07)	
(34) PCV-1, (09)	
(35) PCV-1, (10)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 154	PARENT CLASSROOM VISITS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PCV-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form PCV-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., PCV-1, (03)(a)(1), means the information is located on form PCV-1, block (03), line (a)(1). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 154	MANDATED COSTS PARENT CLASSROOM VISITS CLAIM SUMMARY	FORM PCV-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Claim Statistics

(03)(a) Number of classroom visits each year pursuant to teacher's requests, by school type	
(1) Elementary	
(2) Middle	
(3) High School	
(b) Average daily attendance for the district for the fiscal year of claim, by school type	
(1) Elementary	
(2) Middle	
(3) High School	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components:	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total
1. Policy and Procedures				
2. Notice to Attend Class				
3. Follow Up Contact				
4. Parent Meeting				
(05) Total Direct Costs				

Indirect Costs		
(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05) (a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) – {line (09) + line (10)}]	

Program 154	PARENT CLASSROOM VISITS CLAIM SUMMARY INSTRUCTIONS	FORM PCV-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form PCV-1 must be filed for a reimbursement claim. Do not complete form PCV-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PCV-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03)

(a) Enter the number of classroom visits pursuant to teachers' requests for the fiscal year of claims by school type (elementary, middle and high school).

(b) Enter the average daily attendance for the district for the fiscal year of claim, by school type (i.e., elementary, middle, and high school).

(04) Reimbursable Components. For each reimbursable component, enter the totals from form PCV-2, line (05) columns (d), (e), and (f) to form PCV-1, block (04) columns (a), (b), and (c) in the appropriate row. Total each row

(05) Total Direct Costs. Total block (05) columns (a) through (d).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of (05)(d) and line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as direct result of this mandate. Submit a detail schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, and other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS PARENT CLASSROOM VISITS COMPONENT/ACTIVITY COST DETAIL	FORM PCV-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check **only** one box per form to identify the component being claimed.

- ☐ Policy and Procedures
- ☐ Follow Up Contact
- ☐ Notice to Attend Class
- ☐ Parent Meeting

(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services
(05) Total ☐ Subtotal ☐ Page:_____ of _____					

PARENT CLASSROOM VISITS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PCV-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PCV-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Consumed		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form PCV-1, block (04), columns (a), (b), and (c) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2000-11

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (SCHOOL DISTRICTS)

OCTOBER 2, 2000

In accordance with Government Code Section (GC) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Peace Officers Procedural Bill of Rights (PPBR). These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On November 30, 1999, the COSM determined that the PPBR program establishes costs mandated by the state according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Government Code Sections 3300 through 3310, as added and amended Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990, provide procedural protection for peace officers employed by school districts when a peace officer is subject to an interrogation by the employer, is facing punitive action, or receives an adverse comment in his or her personnel file. This applies to peace officers classified as permanent employees, peace officers who serve at the pleasure of the school district, and are terminable without cause ("at will" employees), and peace officers on probation who have not reached permanent status.

Eligible Claimants

Any school district (K-12), county board of education, or community college, employing peace officers pursuant to Penal Code 830, and incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Reimbursement claims for the 1994-95 through 1999-00 fiscal years must be filed with the SCO. **Claims must be delivered or postmarked on or before January 30, 2001**. Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15th of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted.**

Estimated claims filed with the SCO must be postmarked by January 15th of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with the SCO and postmarked by **January 30, 2001**. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual claim does not exceed $200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your **Mandated Cost Manual** for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

F/mandates/4499/adoptedPG
Adopted: July 27, 2000

PARAMETERS AND GUIDELINES

Government Code Sections 3300 through 3310

As Added and Amended by Statutes of 1976, Chapter 465;
Statutes of 1978, Chapters 775, 1173, 1174, and 1178;
Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter 994; Statutes of 1983, Chapter 964; Statutes of 1989, Chapter 1165; and
Statutes of 1990, Chapter 675

Peace Officers Procedural Bill of Rights

I. SUMMARY AND SOURCE OF THE MANDATE

In order to ensure stable employer-employee relations and effective law enforcement services, the Legislature enacted Government Code sections 3300 through 3310, known as the Peace Officers Procedural Bill of Rights (POBAR).

The test claim legislation provides procedural protections to peace officers employed by local agencies and school districts[1] when a peace officer is subject to an interrogation by the employer, is facing punitive action or receives an adverse comment in his or her personnel file. The protections required by the test claim legislation apply to peace officers classified as permanent employees, peace officers who serve at the pleasure of the agency and are terminable without cause ("at-will" employees), and peace officers on probation who have not reached permanent status.

On November 30, 1999, the Commission adopted its Statement of Decision that the test claim legislation constitutes a partial reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

Counties, cities, a city and county, school districts and special districts that employ peace officers are eligible claimants.

III. PERIOD OF REIMBURSEMENT

At the time this test claim was filed, Section 17557 of the Government Code stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. On December 21, 1995, the City of Sacramento filed the test claim for this mandate. Therefore, costs incurred for Statutes of 1976, Chapter 465; Statutes of 1978, Chapters 775, 1173, 1174, and 1178; Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter 994; Statutes of 1983, Chapter 964; Statutes of 1989, Chapter 1165; and Statutes of 1990, Chapter 675 are eligible for reimbursement on or after July 1, 1994.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section

[1] Government Code section 3301 states: "For purposes of this chapter, the term public safety officer means all peace officers specified in Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.38, 830.4, and 830.5 of the Penal Code."

17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, all direct and indirect costs of labor, supplies and services, training and travel for the performance of the following activities, are eligible for reimbursement:

A. Administrative Activities (On-going Activities)

1. Developing or updating internal policies, procedures, manuals and other materials pertaining to the conduct of the mandated activities

2. Attendance at specific training for human resources, law enforcement and legal counsel regarding the requirements of the mandate.

3. Updating the status of the POBAR cases.

B. Administrative Appeal

1. Reimbursement period of July 1, 1994 through December 31, 1998 – The administrative appeal activities listed below apply to permanent employees, at-will employees, and probationary employees.

Providing the opportunity for, and the conduct of an administrative appeal for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):

- Dismissal, demotion, suspension, salary reduction or written reprimand received by probationary and at-will employees whose liberty interest are not affected (i.e.: the charges supporting a dismissal do not harm the employee's reputation or ability to find future employment);
- Transfer of permanent, probationary and at-will employees for purposes of punishment;
- Denial of promotion for permanent, probationary and at-will employees for reasons other than merit; and
- Other actions against permanent, probationary and at-will employees that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

Included in the foregoing are the preparation and review of the various documents to commence and proceed with the administrative hearing; legal review and assistance with the conduct of the administrative hearing; preparation and service of subpoenas, witness fees, and salaries of employee witnesses, including overtime; the time and labor of the administrative body and its attendant clerical services; the preparation and service of any rulings or orders of the administrative body.

2. Reimbursement period beginning January 1, 1999 – The administrative appeal activities listed below apply to permanent employees and the Chief of Police.

Providing the opportunity for, and the conduct of an administrative appeal for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):

- Dismissal, demotion, suspension, salary reduction or written reprimand received by the Chief of Police whose liberty interest is not affected (i.e.: the charges supporting a dismissal do not harm the employee's reputation or ability to find future employment);
- Transfer of permanent employees for purposes of punishment;
- Denial of promotion for permanent employees for reasons other than merit; and
- Other actions against permanent employees or the Chief of Police that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

Included in the foregoing are the preparation and review of the various documents to commence and proceed with the administrative hearing; legal review and assistance with the conduct of the administrative hearing; preparation and service of subpoenas, witness fees, and salaries of employee witnesses, including overtime; the time and labor of the administrative body and its attendant clerical services; the preparation and service of any rulings or orders of the administrative body.

C. Interrogations

Claimants are eligible for reimbursement for the performance of the activities listed in this section only when a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the commanding officer, or any other member of the employing public safety department, that could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. (Gov. Code, § 3303).

Claimants are not eligible for reimbursement for the activities listed in this section when an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (Gov. Code, § 3303, subd. (i)).

1. When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a)).

   Included in the foregoing is the preparation and review of overtime compensation requests.

2. Providing prior notice to the peace officer regarding the nature of the interrogation and identification of the investigating officers. (Gov. Code, § 3303, subds. (b) and (c)).

   Included in the foregoing is the review of agency complaints or other documents to prepare the notice of interrogation; determination of the investigating officers; redaction of the agency complaint for names of the complainant or other accused parties or witnesses or confidential information; preparation of notice or agency complaint; review by counsel; and presentation of notice or agency complaint to peace officer.

3. Tape recording the interrogation when the peace officer employee records the interrogation. (Gov. Code, § 3303, subd. (g)).

Included in the foregoing is the cost of tape and storage, and the cost of transcription.

4. Providing the peace officer employee with access to the tape prior to any further interrogation at a subsequent time, or if any further proceedings are contemplated and the further proceedings fall within the following categories (Gov. Code, § 3303, subd. (g));

   a) The further proceeding is not a disciplinary action;

   b) The further proceeding is a dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest is not affected (i.e., the charges supporting the dismissal does not harm the employee's reputation or ability to find future employment);

   c) The further proceeding is a transfer of a permanent, probationary or at-will employee for purposes of punishment;

   d) The further proceeding is a denial of promotion for a permanent, probationary or at-will employee for reasons other than merit;

   e) The further proceeding is an action against a permanent, probationary or at-will employee that results in disadvantage, harm, loss or hardship and impacts the career of the employee.

   Included in the foregoing is the cost of tape copying.

5. Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer, in the following circumstances (Gov. Code, § 3303, subd. (g)):

   a) When the investigation does not result in disciplinary action; and

   b) When the investigation results in:

   - A dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest *is not* affected (i.e.; the charges supporting the dismissal do not harm the employee's reputation or ability to find future employment);
   - A transfer of a permanent, probationary or at-will employee for purposes of punishment;
   - A denial of promotion for a permanent, probationary or at-will employee for reasons other than merit; or
   - Other actions against a permanent, probationary or at-will employee that result in disadvantage, harm, loss or hardship and impact the career of the employee.

   Included in the foregoing is the review of the complaints, notes or tape recordings for issues of confidentiality by law enforcement, human relations or counsel; cost of processing, service and retention of copies.

D. Adverse Comment

Performing the following activities upon receipt of an adverse comment (Gov. Code, §§ 3305 and 3306):

School Districts

(a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:

- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(b) If an adverse comment *is* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for the following activities:

- Providing notice of the adverse comment;
- Providing an opportunity to review and sign the adverse comment;
- Providing an opportunity to respond to the adverse comment within 30 days; and
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(c) If an adverse comment *is not* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for:

- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

Counties

(a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:

- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(b) If an adverse comment *is* related to the investigation of a possible criminal offense, then counties are entitled to reimbursement for the following activities:

- Providing notice of the adverse comment;
- Providing an opportunity to review and sign the adverse comment;
- Providing an opportunity to respond to the adverse comment within 30 days; and

- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(c) If an adverse comment *is not* related to the investigation of a possible criminal offense, then counties obtained are entitled to reimbursement for:

- Providing notice of the adverse comment: and
- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

<u>Cities and Special Districts</u>

(a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:

- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(b) If an adverse comment *is* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:

- Providing notice of the adverse comment;
- Providing an opportunity to review and sign the adverse comment;
- Providing an opportunity to respond to the adverse comment within 30 days; and
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(c) If an adverse comment *is not* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:

- Providing notice of the adverse comment;
- Providing an opportunity to respond to the adverse comment within 30 days; and
- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

Included in the foregoing are review of circumstances or documentation leading to adverse comment by supervisor, command staff, human resources staff or counsel, including determination of whether same constitutes an adverse comment; preparation of comment

and review for accuracy; notification and presentation of adverse comment to officer and notification concerning rights regarding same; review of response to adverse comment, attaching same to adverse comment and filing.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of this document.

SUPPORTING DOCUMENTATION

Claimed costs shall be supported by the following cost element information:

A. Direct Costs

Direct Costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salaries and Benefits

   Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related employee benefits.

   Reimbursement includes compensation paid for salaries, wages, and employee benefits. Employee benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Employee benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. Materials and Supplies

   Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

   Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Submit contract consultant and attorney invoices with the claim.

4. Travel

   Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

5. Training

   The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

B. Indirect Costs

Indirect costs are defined as costs which 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

VI. SUPPORTING DATA

For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

All claims shall identify the number of cases in process at the beginning of the fiscal year, the number of new cases added during the fiscal year, the number of cases completed or closed during the fiscal year, and the number of cases in process at the end of the fiscal year.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the State contained herein.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS

For State Controller Use Only
(19) Program Number 00186
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 186

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) PPBR-1, (03)(a)	
(23) PPBR-1, (03)(b)	
(24) PPBR-1, (03)(c)	
(25) PPBR-1, (03)(d)	
(26) PPBR-1, (04)(1)(e)	
(27) PPBR-1, (04)(2)(e)	
(28) PPBR-1, (04)(3)(e)	
(29) PPBR-1, (04)(4)(e)	
(30) PPBR-1, (06)	
(31) PPBR-1, (07)	
(32) PPBR-1, (09)	
(33) PPBR-1, (10)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 186	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete forms PPBR-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form PPBR-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim e.g. PPBR-1, (04), means the information is located on form PPBR, line (04). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect cost percentage should be shown as a whole number without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 186	MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY	FORM PPBR-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics	
(03) (a) Number of cases in process at the beginning of the fiscal year	
(b) Number of new cases added during the fiscal year	
(c) Number of cases completed or closed during the fiscal year	
(d) Number of cases in process at the end of the fiscal year	

Direct Costs	Object Accounts				
(04) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Contract Services	(e) Total
1. Administrative Activities					
2. Administrative Appeal					
3. Interrogations					
4. Adverse Comment					
(05) Total Direct Costs					

Indirect Costs		
(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	

Cost Reduction		
(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount	[Line (08) – {line (09) + line (10)}]	

Program 186	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS Certification Claim Form Instructions	FORM PPBR-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

From PPBR-1 must be filed for a reimbursement claim. Do not complete form PPBR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PPBR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the number of cases that were processed at the beginning of the fiscal year.

(b) Enter the number of new cases that were added during the fiscal year.

(c) Enter the number of cases that were completed or closed during the fiscal year.

(d) Enter the number of cases that were in process at the end of the fiscal year.

(04) Reimbursable Components. For each reimbursable component, enter the total from form PPBR-2, line (05), columns (d), (e), (f), and (g) to form PPBR-1, block (04) columns (a), (b), (c), and (d) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (e).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 186	MANDATED COSTS POLICE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT/ACTIVITY COST DETAIL	FORM PPBR-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

☐ Administrative Activities ☐ Administrative Appeal

☐ Interrogations ☐ Adverse Comment

(04) Description of Expenses			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____						

Program 186	POLICE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY Instructions	FORM PPBR-2

(01) Enter the name of the claimant.

(02) Fiscal year: Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box, which indicates the cost component being claimed. Check only one box per form. A separate form PPBR-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, travel and training expense, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate	Hours Worked	Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Rate x Days or Miles Total Travel Cost		
Training	Employee Name and Title Name of Class		Dates Attended			Registration Fee		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost = Hourly Rate x Hour Worked	Invoice

(05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form PPBR-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-07

PHOTOGRAPHIC RECORD OF EVIDENCE (SCHOOL DISTRICTS)

MAY 7, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Photographic Record of Evidence (PRE) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Penal Code § 1417.3, as added by Chapter 875, Statutes of 1985, and amended by Chapter 734, Statutes of 1986, and Chapter 382, Statutes of 1990, requires a photographic record of evidence, and in some instances a certified chemical analysis of the exhibit, for those exhibits in a criminal trial that pose a security, storage, or safety problem, or if the exhibit, by its nature, is toxic and poses a health hazard to humans.

On October 26, 2000, the COSM determined that Chapters 875/85, 734/86, and 382/90 established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any school district, county office of education, or community college, with law enforcement agencies that introduce exhibits in criminal trials, and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of this program are reimbursable for fiscal years 1997-98, through 2000-01 and must be filed with the SCO and be delivered or postmarked on or before **September 4, 2002**. Estimated claims for 2001-02 fiscal year must also be delivered or postmarked on or before **September 4, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after

the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: February 28, 2002
F:/mandates/98TC11/PsGs/adoptedPsGs

Parameters and Guidelines

Penal Code Section 1417.3
Statutes of 1985, Chapter 875
Statutes of 1986, Chapter 734
Statutes of 1990, Chapter 382

Photographic Record of Evidence

I. SUMMARY AND SOURCE OF THE MANDATE

Penal Code section 1417.3, as added by Statutes of 1985, chapter 875, and amended by Statutes of 1986, chapter 734, and Statutes of 1990, chapter 382, requires a photographic record of evidence, and in some instances a certified chemical analysis of the exhibit, for those exhibits in a criminal trial that pose a security, storage, or safety problem, or if the exhibit, by its nature, is toxic and poses a health hazard to humans.

On October 26, 2000, the Commission adopted its Statement of Decision that the test claim legislation constitutes a reimbursable state mandated program upon law enforcement agencies within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for the following:

- Activities reasonably necessary to provide a photographic record of evidence for evidence that poses a security, safety, or storage problem as determined by the court. (Pen. Code, § 1417.3, subd. (a).)
- Activities reasonably necessary to provide a photographic record of evidence for evidence that poses a health hazard. (Pen. Code, § 1417.3, subd. (b).)
- The provision of a certified written chemical analysis of evidence that poses a health hazard. (Pen. Code, § 1417.3, subd. (b).)
- The storage of evidence that poses a security, safety, or storage problem as determined by the court. (Pen. Code, § 1417.3, subd. (a).)
- The storage of evidence that poses a health hazard. (Pen. Code, § 1417.3, subd. (b).)

II. ELIGIBLE CLAIMANTS

Counties, cities, or a city and county, school districts and special districts that have law enforcement agencies that introduce exhibits in criminal trials are eligible claimants.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code states that a test claim must be submitted on or before June 30th following a fiscal year to establish eligibility for reimbursement for that fiscal year. This test claim was filed by the City of Los Angeles, Police Department on October 23, 1998. Therefore, costs incurred for Statutes of 1985, chapter 875, Statutes of 1986, chapter 734, and Statutes of 1990, chapter 382, are eligible for reimbursement on or after July 1, 1997.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included in the same claim, if applicable. Pursuant to Government Code

section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days from the date on which the State Controller issues claiming instructions.

If total costs for a given year do not exceed $200.00, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the following activities are eligible for reimbursement:

A. Administrative Activities

1. Developing internal policies, procedures, and manuals, to implement the activities listed in sections IV.B, IV.C, and IV.D of these Parameters and Guidelines (one-time activity).
2. Maintaining files manually or electronically pursuant to implementation of activities listed in sections IV.B, IV.C, and IV.D. of these Parameters and Guidelines. The cost of this activity will be prorated for photographs actually introduced or offered as exhibits (ongoing activity).

B. Photographic Record of Evidence (Pen. Code, § 1417.3(a))

For exhibits that pose a security, safety, or storage problem as determined by the court, or for exhibits that pose a health hazard to humans, including the definition of hazardous waste in 40 Code of Federal Regulations part 261, or human health hazards which are subject to Health and Safety Code sections 117600 *et seq.*, or Health and Safety Code sections 25140, *et seq.*:

1. Purchasing equipment and supplies reasonably necessary to photograph the exhibits, whether for digital or film pictures, including, but not limited to: cameras, developing equipment, laser printers, software, film, computers, and storage.
2. Taking of the photographs, sorting and storing photographs, and developing and printing photographs. This activity is limited to photographs actually introduced or offered into evidence as exhibits. Claimant must provide supporting documentation with subsequent reimbursement claims that the court has deemed the exhibit a security, safety or storage problem by providing a copy of the court order, local rule, or other proof of the court's determination.

C. Provision of Certified Written Chemical Analysis (Pen. Code, § 1417.3(b))

For those exhibits that pose a health hazard to humans, the sampling, analysis, and preparation of a written report by a laboratory certified by the State of California for performing the chemical analysis. This does not include reimbursement for sampling, analysis, or report preparation for controlled substances, including those defined in Health and Safety Code sections 11054 et. seq. unless the exhibit is toxic and poses a health hazard to humans.

D. Storage of Exhibits (Cal. Code of Regs., tit. 2, § 1183.1(a))

For exhibits that pose a security, safety, or storage problem as determined by the court, or for exhibits that pose a health hazard to humans for which the local entity offers or introduces a photographic record of evidence:

Transportation to and maintenance within an appropriate storage facility for the type of exhibit. Storage of the exhibit shall be from the time of photographing until after final determination of the action as prescribed by Penal Code sections 1417.1, 1417.5, 1417.6, or court order or rule of court that dictates the retention schedule for exhibits in criminal trials.

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each of the following cost elements for each reimbursable activity identified in section IV of this document.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

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 these 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 based on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

   Report the name(s) of the contractor(s) and service(s) performed to implement the reimbursable activities. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

   Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment 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.

5. Travel

   Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

   Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Costs

Compensation for indirect costs is eligible for reimbursement.

1. School Districts

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

2. Counties, Cities and Special Districts

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachment A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). 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 two following methodologies:

a. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) 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 which the total amount allowable indirect costs bears to the base selected.

b. The allocation of allowable indirect costs (as defines and described in OMB Circular A-87 Attachment A and B) 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 which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of the validity and their relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and date relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

B. Record Keeping

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statute or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds, shall be identified and deducted from this claim. This includes offsets pursuant to Health and Safety Code section 11642, subdivision (c)(1) which authorizes the State Controller, to the extent funds are available, to reimburse counties with population under 1.75 million for the cost of removal, disposal or storage of toxic waste from clandestine drug labs.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations, section 1183.2.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PHOTOGRAPHIC RECORD OF EVIDENCE (SCHOOL DISTRICTS)

For State Controller Use Only
(19) Program Number 00214
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **214**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) PRE-1, (04)(1)(f)	
(23) PRE-1, (04)(2)(f)	
(24) PRE-1, (04)(3)(f)	
(25) PRE-1, (04)(4)(f)	
(26) PRE-1, (06)	
(27) PRE-1, (07)	
(28) PRE-1, (09)	
(29) PRE-1, (10)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 214	PHOTOGRAPHIC RECORD OF EVIDENCE (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PRE-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form PRE-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., PRE-1, (04)(1)(f), means the information is located on form PRE-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 214	MANDATED COSTS PHOTOGRAPHIC RECORD OF EVIDENCE (SCHOOL DISTRICTS) CLAIM SUMMARY	FORM PRE-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) (Leave Blank)

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Administrative Activities						
2. Photographic Record of Evidence						
3. Provision of Certified Written Chemical Analysis						
4. Storage of Exhibits						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 214	PHOTOGRAPHIC RECORD OF EVIDENCE (SCHOOL DISTRICTS) CLAIM SUMMARY Instructions	FORM PRE-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form PRE-1 must be filed for a reimbursement claim. Do not complete form PRE-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PRE-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form PRE-2, line (05), columns (d) through (h), to form PRE-1, block (04), columns (a) through (e), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 214	MANDATED COSTS PHOTOGRAPHIC RECORD OF EVIDENCE (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL	FORM PRE-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Administrative Activities ☐ Photographic Record of Evidence

☐ Provision of Certified Written Chemical Analysis ☐ Storage of Exhibits

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 214	PHOTOGRAPHIC RECORD OF EVIDENCE (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PRE-2

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form PRE-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PRE-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claims are filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form PRE-1, block (05), columns (a) through (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-04

PHYSICAL EDUCATION REPORTS

APRIL 30, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Physical Education Reports (PER). These claiming instructions are issued subsequent to the adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

School districts are required to provide a minimum number of physical education instruction minutes to pupils in grades 1 through 8. Specifically, school districts selected by the Superintendent of Public Instruction (SPI) must now include in their periodic Coordinated Compliance Review (CCR) reporting to the California Department of Education (CDE), reports on their compliance with Education Code Section 51222, subdivision (a) and Section 51223, which specify how many minutes of scheduled physical education are required for each 10 school days. These requirements are not applicable to high schools.

On September 28, 2000, the COSM determined that the test claim legislation imposes a new program or higher level of service within an existing program upon school districts, excluding high schools, within the meaning of Article XIII B, Section 6, of the California Constitution and establishes costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

With the exception of community colleges and high schools, any county office of education or school district (Grades 1 through 8), as defined in GC § 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Therefore, provided that reimbursement begins no earlier than the date the school district received documentation from the CDE indicating that the district had been selected to participate in physical education compliance reporting, reimbursement claims for the period January 1, 1998, to June 30, 1998, and fiscal years 1998-99 and 1999-00 and an estimated claim for the 2000-01 fiscal year must be filed with the SCO and must be delivered or postmarked on or before **August 28, 2001**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with the SCO and postmarked by **August 28, 2001**. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual claim does not exceed $200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. If no funds are appropriated for initial claims at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: February 22, 2001
F:/mandates/1998/tc/98tc08/PsGs/pg022201

Parameters and Guidelines

Education Code Section 51223.1

Statutes of 1997, Chapter 640

Physical Education Reports

I. SUMMARY OF THE MANDATE

School districts are required to provide a minimum number of physical education instruction minutes to pupils in grades 1 through 8. The subject test claim legislation, Education Code section 51223.1, adds a new reporting and compliance requirement to determine whether districts are actually providing their students with the statutory minimum minutes of physical education. Specifically, school districts selected by the Superintendent of Public Instruction (SPI) must now include in their periodic Coordinated Compliance Review (CCR) reporting to the California Department of Education (CDE), reports on their compliance with Education Code section 51222, subdivision (a) and section 51223, which specify how many minutes of scheduled physical education are required for each 10 school days. The requirements of Education Code section 51223.1 do not apply to high schools.[1]

On September 28, 2000, the Commission adopted its Statement of Decision finding that the test claim legislation imposes a new program or higher level of service within an existing program upon school districts, excluding high schools, within the meaning of section 6, article XIII B, of the California Constitution and costs mandated by the state pursuant to Government Code section 17514.

II. ELIGIBLE CLAIMANTS

Any "school district", as defined in Government Code section 17519, with students in grades 1 through 8 that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes of 1998, Chapter 681, stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The claimants filed the test claim for this mandate on October 28, 1998. Costs incurred on or after July 1, 1997 would be eligible for reimbursement. However, the test claim legislation became effective on January 1, 1998. Therefore, all costs incurred on or after January 1, 1998 are eligible for reimbursement pursuant to these parameters and guidelines, provided that reimbursement begins no earlier than the date that the school district receives documentation from the CDE indicating that the district has been specifically selected to participate in physical education compliance reporting.

[1] Education Code section 51223.1, subdivision (e).

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d) (1), all claims for reimbursement of initial years' costs shall be submitted within 120 days from the date on which the State Controller's Office issues claiming instructions.

If the total costs for a given year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSEABLE ACTIVITIES

The direct and indirect costs of labor, materials and supplies, contracted services, fixed assets, travel, and training incurred for the following mandate components are reimbursable:

COMPONENT 1 – SUPERINTENDENT OF PUBLIC INSTRUCTION REPORTS

a. Preparing and submitting reports to the Superintendent of Public Instruction on the extent of the school district's compliance with the minimum minutes of physical education instruction required by law.

COMPONENT 2 – STAFF TRAINING

a. Developing and implementing training for school district staff on the requirements of Education Code section 51223.1.

COMPONENT 3 – RECORD KEEPING

a. Developing and implementing record keeping procedures necessary to comply with the implementation of Education Code section 51223.1 (to the extent that these are not already standard school district record keeping procedures).

b. Developing and implementing audit procedures necessary to comply with the implementation of Education Code section 51223.1 (to the extent that these are not already standard school district record keeping procedures).

COMPONENT 4 – CORRECTIVE PLANS

a. Developing and issuing a plan of correction to the CDE within one year of receiving a noncompliance notification from the department.

V. CLAIM PREPARATION

Each claim for reimbursement must be timely filed and identify each cost for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of this document.

A. DIRECT COSTS

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities, or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and the related fringe benefits.

Reimbursement for personnel services includes compensation for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. Materials and Supplies

Only the expenditures that can be identified as direct costs of this mandate can be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based upon a recognized method of costing, consistently applied.

3. Contracted Services

Provide the name(s) of the contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activities performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach a copy of the contract to the claim.

4. Fixed Assets

List the purchase price paid for equipment and other fixed assets acquired for this mandate. Purchase price includes taxes, delivery costs, and installation costs. If the equipment or other capital asset is used for purposes other than this mandate, only the pro rata purchase price can be claimed.

5. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of the travel, inclusive dates and times of travel, destination point(s), and travel costs.

6. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV of these parameters and guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the dates attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. If the training encompasses subjects broader than this mandate, only the pro rata portion of the training costs can be claimed.

B. Indirect Costs

Indirect costs are defined as costs which 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 central government

services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

1. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the CDE.
2. County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the CDE.

VI. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendar, declarations, time studies) that show evidence and the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any other source, including but not limited to federal funds and other state funds shall be identified and deducted from this claim.

VIII. REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those cost mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Pursuant to Title 2, California Code of Regulations, section 1183.2, parameters and guidelines amendments filed before the deadline for initial claims as specified in the claiming instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PHYSICAL EDUCATION REPORTS

For State Controller Use Only
(19) Program Number 00195
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **195**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) PER-1, (04)(1)(f)	
(23) PER-1, (04)(2)(f)	
(24) PER-1, (04)(3)(f)	
(25) PER-1, (04)(4)(f)	
(26) PER-1, (06)	
(27) PER-1, (07)	
(28) PER-1, (09)	
(29) PER-1, (10)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 195	PHYSICAL EDUCATION REPORTS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PER-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form PER-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., PER-1, (04)(1)(f), means the information is located on form PER-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an orginal signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 195	MANDATED COSTS PHYSICAL EDUCATION REPORTS CLAIM SUMMARY	FORM PER-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) Date the school district received documentation from the CDE regarding selection for participation in physical education compliance reporting _____ / _____ / _____

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Superintendent of Public Instruction (SPI) Reports						
2. Staff Training						
3. Record Keeping						
4. Corrective Plans						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 195	PHYSICAL EDUCATION REPORTS CLAIM SUMMARY Instructions	FORM PER-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form PER-1 must be filed for a reimbursement claim. Do not complete form PER-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PER-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the date the school district received documentation from the California Department of Education (CDE) indicating that the district had been specifically selected to participate in physical education compliance reporting.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form PER-2, line (05), columns (d) through (h), to form PER-1, block (04), columns (a) through (e), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 195	MANDATED COSTS PHYSICAL EDUCATION REPORTS COMPONENT/ACTIVITY COST DETAIL	FORM PER-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Superintendent of Public Instruction Reports ☐ Staff Training

☐ Record Keeping ☐ Corrective Plans

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 195	PHYSICAL EDUCATION REPORTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PER-2

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form PER-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PER-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claims are filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				Invoices
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		Invoices
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form PER-1, block (05), columns (a) through (e) in the appropriate row.

PHYSICAL PERFORMANCE TESTS

1. Summary of Chapter 975/95

Education Code Section 60800 as added by Chapter 975, Statutes of 1995, and the California Department of Education Memorandum dated February 16, 1996, imposed a reimbursable state mandated program on school districts. However, the Commission limited its decision to the following reimbursable state mandated activities:

Acquiring materials and equipment to administer the State Board of Education's designated physical performance test to students in grades 5, 7, and 9;

Training teachers to conduct the designated physical performance test;

Processing and analyzing score data by school personnel other than teachers; and

Responding to requests by the California Department of Education for testing results pursuant to Education Code Section 60800, Subdivision (b).

The Commission on State Mandates in the Statement of Decision adopted at the June 25, 1998, hearing determined that Education Code Section 60800 and the California Department of Education Memorandum dated February 6, 1996, impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of Section 6, Article XIII B of the California Constitution and Section 17514 of the Government Code.

2. Eligible Claimants

Any school district (K-12) or county board of education that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriation

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal years 1995-96, 1996-97, 1997-98, and 1998-99 may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *"Annual Claiming Instructions for State Mandated Costs"* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim detail the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, as fiscal agent for the school district, any county superintendent of schools may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the 1995-96, 1996-97, and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by April 14, 1999. If the reimbursement claim is filed after the deadline of April 14, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by April 14, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the schedule, "Appropriation for State Mandated Cost Programs," in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

For each eligible school district and county office of education the direct and indirect costs of labor, supplies, contract services, equipment, travel, and training incurred for the following mandated components are reimbursable:

A. Acquisition of Supplies and Equipment

The following activities associated with the acquisition of materials, supplies, and equipment to administer the State Board of Education's designated Prudential Fitnessgram testing program to students in grades 5, 7, and 9, are eligible for reimbursement:

Contacting the test provider and negotiating the purchase of materials, preparing contracts or purchase orders, administering the purchase of materials;

Purchasing materials, supplies, and equipment including test administration manuals, test materials, testing equipment, test scoring and reporting materials, and related software; and

Conducting an inventory of purchased materials and distributing materials.

B. Training

The following activities associated with training teachers and other school district personnel to conduct, score, and process the physical performance tests and test results of students in grades 5, 7, and 9, are eligible for reimbursement:

Reviewing the requirements of the testing program selected by the State Board of Education (currently the Prudential Fitnessgram) by administrators, teachers, and other school district personnel;

Preparing policies and procedures;

Developing and preparing for training sessions;

Attending training sessions; and

Providing materials and supplies in training sessions.

Increased costs for substitute teacher time during the school day or for teacher stipends to attend training sessions outside the regular school day (after school or on Saturday) **are** eligible for reimbursement. However, the labor time of the teacher spent in attending training sessions during the teacher's normal classroom hours **is not** reimbursable.

C. Conducting the Physical Performance Tests

The activity associated with conducting the physical performance tests is eligible for reimbursement. However, refer to Reimbursement Limitations, Section 7.A.

D. Processing and Analyzing Score Data

The following activities associated with the processing and analyzing of test score data by school district personnel other than teachers are eligible for reimbursement:

Re-recording raw test scores onto "scantron" or other score sheets used to process test scores, processing and analyzing test scores, and preparing and distributing personalized test score results; and

Data processing of test scores by the district, consultants, or other entities.

E. Response to Requests by California Department of Education

The following activities associated with responding to a request for physical fitness test results by the California Department of Education pursuant to Education Code Section 60800, Subdivision (b), are eligible for reimbursement:

Data processing and analysis, preparing reports, and filing reports.

7. Reimbursement Limitations

Since physical performance testing requires teachers to substitute the tests for other activities, the time to administer and score the tests is absorbed into the regular school day with no resultant increased costs to the school district. Hence the Commission on State Mandates determined that the labor time of the teacher spent in conducting the activities listed in **Reimbursable Activities, 6. C**. and **D**., during the teacher's normal classroom hours **is not** reimbursable.

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected and other state funds as a direct result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram, "Illustration of Claim Forms," provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PPT-1 and PPT-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances new

replacement forms will be mailed to claimants.

A. Form PPT-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PPT-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits.

In lieu of actual hours the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities, which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure. If a documented time study is the basis for claimed time spent attach the time records with the claim. The State Controller's Office will review the documented time study for precision and reliability.

2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

3) Contract Services

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity (ies) performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

4) Equipment

List the cost of equipment and other capital assets acquired for the purpose of this mandate. Explain the use of each type of equipment. Leased equipment (with an option to purchase) is considered purchases. The cost of the equipment cannot be expensed for the year of purchase unless permitted by the Commission on State Mandates. Only the equipment's yearly depreciated value, using the straight-line method, may be claimed. The Internal Revenue Service *"Publication 946"* may be used to obtain an estimated useful life of the equipment. If the equipment is acquired for the subject state mandate, but is utilized in some

way not directly related to the program, only the pro-rated portion of the equipment that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

5) Travel Expenses

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

6) Training

The cost of training specified in Section 6. B., Reimbursable Activities, is reimbursable. Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the training expenses.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial claim at the time the claim was filed supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

A. Form PPT-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the total number of students tested in the fiscal year of claim.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

B. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information that from form PPT-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

C. Cost Accounting Statistics

The Commission on State Mandates requests that claimants send a copy of form PPT-1 for each of the initial years' reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile: (916) 445-0278. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PHYSICAL PERFORMANCE TESTS

For State Controller Use Only
(19) Program Number 00173
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **173**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) PPT-1, (03)	
(23) PPT-1, (04)(1)(f)	
(24) PPT-1, (04)(2)(f)	
(25) PPT-1, (04)(3)(f)	
(26) PPT-1, (04)(4)(f)	
(27) PPT-1, (04)(5)(f)	
(28) PPT-1, (06)	
(29) PPT-1, (07)	
(30) PPT-1, (09)	
(31) PPT-1, (10)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 173	PHYSICAL PERFORMANCE TESTS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PPT-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form PPT-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., PPT-1, (03), means the information is located on form PPT-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 173	MANDATED COSTS PHYSICAL PERFORMANCE TESTS CLAIM SUMMARY	FORM PPT-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

(03) Number of students tested in the fiscal year of claim

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Equipment	(e) Contracted Services	(f) Total
1. Acquisition of Supplies and Equipment						
2. Training						
3. Conducting the Physical Performance Tests						
4. Processing and Analyzing Score Data						
5. Response to Requests by CDE						
(05) Total Direct Costs						

Indirect Costs		
(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction	
(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) – {line (09) + line (10)}]	

Program 173	PHYSICAL PERFORMANCE TESTS CLAIM SUMMARY INSTRUCTIONS	FORM PPT-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form PPT-1 must be filed for a reimbursement claim. Do not complete form PPT-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year' actual costs by 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PPT-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the total number of student tests in grades 5, 7, and 9 in the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form PPT-2, line (05) columns (d), (e), (f), (g), and (h) to form PPT-1, block (04) columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f) and Total indirect Costs line (07)

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as direct result of this mandate. Submit a detail schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, and other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS
PHYSICAL PERFORMANCE TESTS
COMPONENT/ACTIVITY COST DETAIL

FORM PPT-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check **only** one box per form to identify the component being claimed.

- ☐ Acquisition of Supplies and Equipment
- ☐ Processing and Analyzing Score Data
- ☐ Training
- ☐ Response to Requests by CDE
- ☐ Conducting the Physical Performance Tests

(04) Description of Expenses:Complete columns (a) through (g)

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	**Object Accounts** (d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Equipment	(h) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____							

PHYSICAL PERFORMANCE TESTS
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM PPT-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PPT-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, materials and supplies used, travel, training, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. Complete descriptions will expedite the payment process.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds were appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub-object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
	Title								
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Transportation Cost	Days Miles Transportation Mode			Rate x Days or Miles = Total Transportation Cost			
Training	Employee Name/Title Name of Class		Dates Attended			Registration Fee			
Equipment	Description of Equipment Purchased Equipment I D	Unit Cost	Quantity Used				Itemized Cost of Equipment Purchased		Invoice
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form PPT-1, block (04) columns (a), (b), (c), (d), and (e) in the appropriate row.

PUPIL CLASSROOM SUSPENSION: COUNSELING

1. Summary of Chapters 965/77 and 498/83

Education Code § 48910, Subdivision (a), as added and amended by Chapter 965, Statutes of 1977, and Chapter 498, Statutes of 1983, requires that school counselors or school psychologists attend the post-classroom suspension parent-teacher conferences whenever practicable. The Commission determined that this requirement is limited in scope to resources readily available.

On February 23, 1995, the Commission on State Mandates determined that Chapter 965, Statutes of 1977 and Chapter 498, Statutes of 1983, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Funding in the amount of $13,951,000 for payment of initial claims covering fiscal years 1993/94, 1994/95, 1995/96, and 1996/97, is provided by local government claims bill SB 91, enacted as Chapter 748, Statutes of 1996.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim detail the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from issuance of claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the 1993/94, 1994/95, and 1995/96 fiscal years must be filed with the State Controller's Office and postmarked by July 28, 1997. If the reimbursement claim is filed after the deadline of July 28, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1996/97 reimbursement claim must be filed by November 30, 1997.

B. Annually Thereafter

Refer to the item, "Reimbursable Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal year for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the direct and indirect cost of labor, supplies, and services incurred for providing counseling services (of a school counselor or school psychologist), whenever practical, at parent-teacher conferences that result from a pupil's suspension from class.

The cost of a school administrator, with a counseling credential, attending the parent-teacher conference to provide counseling services, may be claimed if the administrator was not requested by either the parents or teacher to attend the conference.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PCS-1 and PCS-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PCS-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PCS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

   Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits.

   Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

2) Materials and Supplies

   Only expenditures that can be identified as a direct cost of the mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

   Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

3) Contracted Services

   Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

   Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

   Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

   For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

C. Form PCS-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the average daily attendance, the number of parent-teacher conferences for pupils suspended from class (not from school), the number of counseling personnel attending these conferences, and the actual time claimed by counseling personnel for these services.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

D. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information that from form PCS-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

PUPIL CLASSROOM SUSPENSION: COUNSELING

For State Controller Use Only	Program
(19) Program Number 00151	151
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) PCS-1, (03)(a)	
(23) PCS-1, (03)(b)	
(24) PCS-1, (03)(c)	
(25) PCS-1, (03)(d)	
(26) PCS-1, (04)(1)(d)	
(27) PCS-1, (06)	
(28) PCS -1, (07)	
(29) PCS-1, (09)	
(30) PCS-1, (10)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 151	PUPIL CLASSROOM SUSPENSION: COUNSELING Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03), Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05), Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PCS-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09), Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11), Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form PCS-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,0000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., PCS-1, (03)(a), means the information is located on form PCS-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 151	MANDATED COSTS PUPILS CLASSROOM SUSPENSION: COUNSELING CLAIM SUMMARY	FORM PCS-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics

(03) (a) Average daily attendance	
(b) Number of parent-teacher conferences for pupils suspended from class (not school)	
(c) Number of counseling personnel attending these conferences	
(d) Actual time claimed by counseling personnel for these services	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total
1. Pupils Counseling				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) – {line (09) + line (10)}]	

Program 151	PUPIL CLASSROOM SUSPENSION: COUNSELING CLAIM SUMMARY INSTRUCTIONS	FORM PCS-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form PCS-1 must be filed for a reimbursement claim. Do not complete form PCS-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PCS-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03)

(a) Enter the average daily attendance for the fiscal year.

(b) Enter the number of parent-teacher conferences for pupils suspended from class (not school).

(c) Enter the number of counseling personnel attending these conferences.

(d) Enter the actual time claimed by counseling personnel for these services.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form PCS-2, line (05) columns (d), (e), and (f) to form PCS-1, block (04) columns (a), (b), and (c) in the appropriate row. Total each row

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of (05)(d) and line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as direct result of this mandate. Submit a detail schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, and other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS PUPIL CLASSROOM SUSPENSION: COUNSELING COMPONENT/ACTIVITY COST DETAIL	FORM PCS-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred
(03) Reimbursable Component: Pupil Counseling	

(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services
(05) Total ☐ Subtotal ☐ Page: _____ of _____					

PUPIL CLASSROOM SUSPENSION: COUNSELING COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PCS-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Component. Pupil Counseling.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in line (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** All supporting documents must be retained by the claimant for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Cost Elements	Columns						Submit these supporting documents
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name Title Activities Performed	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Consumed		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form PCS-1, block (04) columns (a), (b), and (c).

PUPIL EXCLUSIONS

1. Summary of Chapter 668/78

Education Code Section 48213, as added by Chapter 668, Statutes of 1978, requires school districts to:

1) Send a notice to a pupil's parent or guardian prior to excluding a pupil of filthy or vicious habits or a pupil suffering from a contagious or infectious disease.

2) Grant the parent or guardian the right to meet with the governing board concerning the exclusion or proposed exclusion.

3) Conduct the meeting in accordance with certain procedural rules.

4) Provide periodic review of the exclusion in accordance with procedures adopted pursuant to Education Code Section 48214.

Education Code Section 48213 also defines emergency situations in which a pupil may be excluded prior to written notification of the parent(s) or guardian(s).

Education Code Section 48214, as added by Chapter 668, Statutes of 1978, requires school district governing boards to adopt rules and regulations governing periodic reviews of their decisions to exclude pupils.

Health and Safety Code Section 120230 (former Section 3118) provides that no pupil who resides where any contagious, infectious, or communicable disease exists or has recently existed, and that is subject to strict isolation or quarantine, shall be permitted to attend school except by written permission of a county health officer.

Education Code Section 49451 provides that, when a pupil's parent or guardian has refused to consent to a physical examination of his or her child, and there is good reason to believe that the pupil is suffering from a recognized contagious or infectious disease, the pupil shall be excluded from school until school authorities are satisfied that no contagious or infectious disease exists.

2. Commission on State Mandates Decision

The Commission on State Mandates, in the Statement of Decision adopted at the March 27, 1997 hearing, determined that Education Code Sections 48213 and 48214 as added by Chapter 668, Statutes of 1978, impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of Section 6, article XIII B of the California Constitution and Section 17514 of the Government Code.

3. Eligible Claimants

Any "school district" as defined in Government Code Section 17519, except for community colleges, that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

4. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal years 1993-94, 1994-95, 1995-96, 1996-97, and 1997-98, may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

5. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim detail the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

6. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the 1993-94, 1994-95, 1995-96, and 1996-97 fiscal years must be filed with the State Controller's Office and postmarked by August 5, 1998. If the reimbursement claim is filed after the deadline of August 5, 1998, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1997-98 fiscal year must be filed with the State Controller's Office and postmarked by August 5, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997-98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than

one year after the deadline will not be accepted.

7. Reimbursable Components

For each eligible school district and county office of education, the direct and indirect cost of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Rules and Regulations

The school district governing board adopts rules and regulations pursuant to Education Code Section 48211 for periodic review of its decision to exclude students.

B. Exclusion Report

An oral or written report from the school principal or other responsible school official shall be provided to the school district governing board concerning the pupil's exclusion and the facts supporting the pupil's exclusion when the exclusion is based upon Health and Safety Code Section 120230, formerly Section 3118, or Education Code § 49451, or when the pupil's continued presence at school would constitute a clear and present danger to the life, safety, or health of other pupils or school personnel.

C. Exclusion Notice

The governing board's written notice to the parent(s) or guardian(s) shall include the following:

A statement that the parent or guardian shall have the opportunity to inspect all documents which the governing board relied upon in its decision to exclude or propose to exclude.

A statement that the decision to exclude the child is subject to periodic review.

A statement of the procedures set by the governing board for such periodic review.

The required statements may be included by the attachment of a standard form or inclusion of "boiler plate" text within the written notice, or by any other cost-effective method selected by the claimant.

D. Access to Documents

The school district shall provide access to the parent(s) or guardian(s) of a pupil who is proposed for exclusion:

If the pupil is 18 years or older, all documents upon which the governing board relied in its decision.

If the pupil is less than 18 years, all documents upon which the governing board relied in making its decision to exclude or propose to exclude, that are not considered "education records," as defined in Title 20 of U. S. Code Section 1232g, subdivision (a)(4).

8. Uniform Cost Allowance

Pursuant to Government Code Section 17557, the Commission on State Mandates has adopted a uniform cost allowance for reimbursement in lieu of payment of total actual costs incurred. The uniform cost allowance is applicable only to Section 7, Reimbursable Components, Component C, Exclusion Notice. The total cost will be determined by multiplying the uniform cost allowance by the number of pages in the standard text and then multiplying that sum by the number of pupils excluded pursuant to Health and Safety Code Section 120230 or Education Code Section 49451, or when the pupil's continued presence at school would constitute a clear and present danger to the life, safety, or health of other pupils or school personnel.

Only those pages, which are necessary to comply with subparagraph (2), (3), and (4) of Education Code Section 48213, are reimbursable under the uniform cost allowance.

For fiscal year 1993-94, the uniform cost allowance is $0.15 per page for the cost of including specific information in the notice of exclusion. The uniform cost allowance covers all costs (direct and indirect) of performing activities described under Section 7, Reimbursable Components, Component C, Exclusion Notice. The cost per page will be adjusted each subsequent fiscal year by changes in the Implicit Price Deflator provided under Government Code § 17523.

9. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

10. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PE-1 and PE-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PE-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PE-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates, and related fringe benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study. A time study may be appropriate for functions that are relatively short in duration and repetitive. If the claim is based on a time study, submit with the claim all documentation for the Controller's review of the study's precision and reliability.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form PE-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of pupils excluded in the fiscal year of claim pursuant to Health and Safety Code Section 120230 (former Section 3118), or Education Code Section 49451, or when the pupil's continued presence at school would constitute a clear and present danger to the life, safety or health of other pupils or school personnel.

The Commission on State Mandates requests that claimants send a copy of form PE-1 for each of the initial years' reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile: (916) 445-0278. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information that from form PE-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PUPIL EXCLUSIONS

For State Controller Use Only	Program
(19) Program Number 00165	165
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) PE-1, (03)	
(23) PE-1, (04)(1)(d)	
(24) PE-1, (04)(2)(d)	
(25) PE-1, (04)(4)(d)	
(26) PE-1, (06)	
(27) PE-1, (07)	
(28) PE-1, (08)	
(29) PE-1, (10)	
(30) PE-1, (11)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) 20___/20___	(12) 20___/20___
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 165	PUPIL EXCLUSIONS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PE-1 and enter the amount from line (12).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form PE-1, line (12). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., PE-1, (03), means the information is located on form PE-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 165	MANDATED COSTS PUPIL EXCLUSIONS CLAIM SUMMARY	FORM PE-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐ Estimated ☐	20___/20___

Claim Statistics

(03) Number of pupils excluded during the fiscal year pursuant to Health and Safety Code Section 120230, or Education Code Section 49451.	

Direct Costs

(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total
1. Rules and Regulations				
2. Exclusion Report				
3. Exclusion Notice	Refer to form PE-2.1			
4. Access to Documents				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Cost for Exclusion Notice	[From PE-2.1, line (04)(d)]	
(09) Total Direct and Indirect Costs	[Line (05)(d) + line (07) + line (08)]	

Cost Reduction

(10) Less: Offsetting Savings, if applicable	
(11) Less: Other Reimbursements, if applicable	
(12) Total Claimed Amount [Line (09) – {line (10) + line (11)}]	

Program 165	PUPIL EXCLUSIONS CLAIM SUMMARY Instructions	FORM PE-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form PE-1 must be filed for a reimbursement claim. Do not complete form PE-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PE-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of pupils who were excluded during the fiscal year pursuant to Health and Safety Code Section 120230 or Education Code Section 49451.

(04) Reimbursable Components. For each reimbursable components 1, 2, and 4, enter the totals from form PE-2, line (05), columns (d), (e), and (f) to form PE-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row. For reimbursable component 3, refer to form PE-2.1

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Total Cost for Exclusion Notice. Enter the amount from form PE-2.1, line (04)(d).

(09) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d), Total Indirect Costs, line (07), and Total Cost for Exclusion Notice, line (08).

(10) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(11) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(12) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 165	MANDATED COSTS PUPIL EXCLUSIONS COMPONENT/ACTIVITY COST DETAIL	FORM PE-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

☐ Rules and Regulations ☐ Exclusion Report

☐ Access to Documents

(04) Description of Expenses: Complete columns (a) through (f).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____					

Program 165	PUPIL EXCLUSIONS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PE-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PE-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(f)	(g)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate	Hours Worked	Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract	Copy of Contract and Invoices

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form PE-1, block (04), columns (a), (b), and (c) in the appropriate row.

Program 165	MANDATED COSTS PUPIL EXCLUSIONS COMPONENT/ACTIVITY COST DETAIL	FORM PE-2.1

(01) Claimant	(02) Fiscal Year

(03) Leave blank.

(04) Calculation of Exclusion Notice Costs

(a) Unit Rate Per Page	(b) Number of Pages in the Standard Text	(c) Number of Pupils Excluded Per H & S Code § 120230 or Education Code 49451	(d) Total Cost (a) x (b) x (c)

Instructions

(01) Enter the name of the claimant.

(02) Enter the fiscal year of the costs incurred.

(03) Leave blank.

(04) Calculation of exclusion notice costs:

(a) Enter the unit rate per page for reimbursement of cost of the pupil exclusion notice from the rates listed below.

Fiscal Years	Unit Rate Per Page
2002-03	0.1888
2003-04	0.1919

(b) Enter the number of pages in the standard text.

(c) Enter the number of pupils that were excluded per Health and Safety Code Section 120230 or Education Code 49451.

(d) Enter the result of multiplying column (a) by the product of column (b) and column (c). Carry this total forward to line (08) of form PE-1.

Pupil Health Screenings

1. Summary of Chapters 1208/76, 373/91, and 759/92

Chapter 1208, Statutes of 1976 added Health and Safety Code Section 308.8 (later numbered as Section 324.2) to (1) require the governing body of every school district which has children enrolled in the kindergarten to provide to parents or guardians information regarding county Child Health and Disability Prevention Program (CHDP) services; (2) require school districts to report to the county, the State Department of Health and State Department of Education the number of pupils enrolled in the first grade, the number of health screening certificates received, and the number of waivers received; (3) require counties to reimburse school districts for the statistical information collection process; and (4) authorize the Superintendent of Public Instruction to withhold average-daily-attendance funds of any school district for any child for whom a health screening or waiver is not obtained.

Chapter 373, Statutes of 1991 (the Hughes Act), effective January 1, 1992, added Health and Safety Code Section 324.3 to require that, pursuant to subdivision (d), the governing body of each school district shall exclude for up to five days from school, any first grade pupil who upon enrollment lacks a Health and Safety Code Section 323.5 health screening or waiver unless the parent or guardian otherwise complied with Section 323.5 by producing evidence of an appointment to obtain a health screening within 14 days and subsequently supplies evidence that a health screening was conducted within ninety days of enrollment. As an exception to subdivision (d), subdivision (e) allows the pupil to remain in school if the school district contacts the parent or guardian at least twice and the parent or guardian refuses to obtain the health screening or provide a signed waiver. However, subdivision (f) limits the number of subdivision (e) exceptions [that is the number of pupils without a health screening or a parent or guardian waiver] to no more than five percent of the school district's first grade pupil enrollment, and further specifies that subdivision (e) exceptions should occur only in family situations of great dysfunction or disruption such as substance abuse, or child neglect. Subdivision (g) requires school districts to notify parents of their obligation upon enrollment of the child in kindergarten or first grade to comply with subdivision (d) as well as inform parents or guardians of the availability to low-income families of free health screenings through the CHDP Program. Subdivision (h) states that it is the intent of the Legislature for school districts to provide health screening notifications as part of the same notice process for immunizations and to encourage both services to be obtained simultaneously.

Chapter 759, Statutes of 1992 (at section 81), effective September 21, 1992, among other actions, amended Health and Safety Code Section 324.3 at subdivision (d) to delay the exclusion from school attendance to the first school day following ninety calendar days from the date of entrance into the first grade. In addition, subdivision (d) was amended to no longer allow evidence of a pending health screening appointment as a reason to exempt exclusion from attendance. Subdivision (e) was amended to require school districts make the previously required family contact twice during the ninety day period before the pupil can be excluded from attendance. Amended subdivision (e) also includes the provisions of original subdivision (f).

On May 26, 1994, the Commission On State Mandates determined that Chapter 1208, Statutes of 1976, Chapter 373, Statutes of 1991, and Chapter 759, Statutes of 1992, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

2. Eligible Claimants

With the exception of community colleges, any school district (K-12) or county office of education that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if funding is available for the current fiscal year refer to the schedule, "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school districts, may submit a combined claim in excess of $200 on behalf of districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating school district. A school district may withdraw from the combined claim form by providing a written notice of its intent to file a separate claim to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial and revised claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1997-98, and 1998-99 fiscal years must be filed with the State Controller's Office and postmarked by August 19, 2000. If the reimbursement claim is filed after the deadline of August 19, 2000, the approved claim must be reduced by a penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 00-01 fiscal year must be filed with the State Controller's Office and postmarked by January 15, 2000. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 00-01 reimbursement claim must be filed by January 15, 2002.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in September that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim" and/or "19__/20__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the school district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the school district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible school district or county office of education with kindergarten or first-grade pupils, the direct and indirect costs of labor, supplies and services incurred for the following mandate components are reimbursable.

A. Parental Notification

Preparation and issuance of a form letter or other reasonable method of communication, for the purpose of notifying each parent or guardian, upon their child's enrollment in kindergarten or first grade, of their obligation to obtain a pupil health screening and to encourage them to obtain the screening simultaneously with required immunizations, and inform them about the services available from the county Child Health Disabilities Prevention Program.

B. Obtaining Parental Compliance

Contacting the parents or guardians of first grade pupils by telephone or in writing, in absence of a response to the initial notice, for obtaining either a certificate of health screening or a written waiver signed by the parent or guardian.

C. Exclusion of Pupils

Notifying the parents or guardians, in writing or other reasonable method of communication, of the school's obligation to exclude from attendance for up to five school days, beginning the 91st calendar day after entrance to the first grade, any first- grade pupil that lacks a health screening or waiver of the health screening signed by a parent or guardian.

D. Statistical Reporting

To report annually to specified county and state agencies, the number of pupils enrolled in the first-grade, the number who have received a health screening examination, and the number of pupils for whom waivers of examination have been received.

7. Reimbursement Limitation

Any reimbursement the claimant received from any source (e.g., federal, state grants, foundations, etc.) as a result of this mandate shall be identified and deducted so only net local costs are claimed. The amount of one dollar per first-grade pupil the school district received from the Department of Health Services must be shown as an offset from costs claimed.

Any offsetting savings the claimant experiences as a direct result of this mandate must be deducted from the costs claimed.

Costs incurred for contacting parents or guardians to exempt first-grade pupils from exclusion from school are not reimbursable.

8. Claim Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for form PHS-1 and PHS-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PHS-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PHS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the district employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate and the related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials that have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contract Services

Give the name(s) of the contractor(s) who performed the service(s). Describe the activities performed by each named contractor, and give the number of actual time spent on the activities. Show the inclusive dates when services were performed and itemize all costs for those services.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of four years after the end of the calendar year in which the reimbursement claim was filed or last amended. Effective July 1, 1996, the document retention period is two years after the end of the calendar year in which the reimbursement claim was filed or last amended. Such documents shall be made available to the State Controller's Office on request.

B. Form PHS-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must show the number of kindergarten and first grade pupils enrolled, the number of health screening certificates obtained, the number of parental waivers received and the number of excluded first grade pupils. The direct costs summarized on this form are derived from form PHS-2 and are carried forward to form FAM-27.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Date Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the school district. All applicable information from form PHS-1 that must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PUPIL HEALTH SCREENINGS

For State Controller Use Only
(19) Program Number 00139
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **139**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) PHS-1, (03)(a)	
(23) PHS-1, (03)(b)	
(24) PHS-1, (03)(c)	
(25) PHS-1, (03)(d)	
(26) PHS-1, (03)(e)	
(27) PHS-1, (04)(1)(d)	
(28) PHS-1, (04)(2)(d)	
(29) PHS-1, (04)(3)(d)	
(30) PHS-1, (04)(4)(d)	
(31) PHS-1, (06)	
(32) PHS-1, (07)	
(33) PHS-1, (09)	
(34) PHS-1, (10)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 139	PUPIL HEALTH SCREENINGS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PHS-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form PHS-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., PHS-1, (03), means the information is located on form PHS-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 139	MANDATED COSTS PUPILS HEALTH SCREENINGS CLAIM SUMMARY	FORM PHS-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics

(03) (a) Number of first time enrolled kindergarten and first grade pupils	
(b) Number of parents contacted to obtain certificates of health screening or waivers	
(c) Number of health screening certificates obtained	
(d) Number of parental waivers received	
(e) Number of first grade pupils excluded from school	

Direct Costs	Object Accounts			
(04) Reimbursable Components:	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total
1. Parental Notification				
2. Obtaining Parental Compliance				
3. Extension of Pupils				
4. Statistical Reporting				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Amount Received from State Department of Health Services		
(11) Total Claimed Amount	[Line (08) – {line (09) + line (10)}]	

Program 139	PUPIL HEALTH SCREENINGS CLAIM SUMMARY INSTRUCTIONS	FORM PHS-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form PHS-1 must be filed for a reimbursement claim. Do not complete form PHS-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PHS-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03)

(a) Number of first time enrolled kindergarten and first grade pupils during the fiscal year.

(b) Number of parents or guardians contacted to obtain certificates of health screening or waivers during the fiscal year.

(c) Number of health certificates obtained during the fiscal year.

(d) Number of parental waivers received during the fiscal year.

(e) Number of first grade students excluded from school during the fiscal year.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form PHS-2, line (05) columns (d), (e), and (f). Total each row.

(05) Total Direct Costs. Total block (05) columns (a), (b), (c) and (d).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d) and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as direct result of this mandate. Submit a detail schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any local agency source (i.e., federal, state grants, foundations, etc.) which reimbursed any portion of the mandated cost program. The amount of one dollar per first-page pupil the school district received from the Department of Health Services must be shown as an offset from costs claimed. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS PUPIL HEALTH SCREENINGS COMPONENT/ACTIVITY COST DETAIL	FORM PHS-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: *Check a box to identify the cost being claimed.* Check **ONLY** one box per form.

☐ Parental Notification ☐ Exclusion of Pupils

☐ Obtaining Parental Compliance ☐ Statistical Reporting

(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts		
(a) Employee Names, Job classifications, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services
(05) Total ☐ Subtotal ☐ Page:_____ of _____					

PUPIL HEALTH SCREENING COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PHS-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PHS-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in line (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, etc. All supporting documents must be retained by the claimant for a period of four years after the end of the calendar year in which the reimbursement claim was filed or last amended. Effective July 1, 1996, the document retention period is two years after the end of the calendar year in which the reimbursement claim was filed or last amended. Such documents shall be made available to the State Controller's Office on request.

Object Sub-object Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name Title Activities Performed	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates for Service			Itemized Cost for Services Performed	Invoice

(05) Total line (04), columns (d), (e) and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/ activity, number each page. Enter totals from line (05), columns (d), (e) and (f) to form PHS-1, block (04) columns (a), (b) and (c) in the appropriate row.

Pupil Residency Verification and Appeals

1. Summary of Chapter 309/95

Education Code Sections 48204.5 and 48204.6, Revenue and Taxation Code Section 97.3, and Section 5 of Chapter 309, Statutes of 1995, as added and amended by Chapter 309, Statutes of 1995, require any school district adjacent to an international border to make reasonable efforts, if a district employee reasonably believes that the parent or guardian of a pupil has provided false or unreliable evidence of residency, to determine that the pupil actually meets the residency requirements. In addition, Imperial and San Diego County Superintendents of Schools are prohibited from allocating funds to any school district that has not adopted an appeals procedure for a pupil whose parent or guardian has failed to adequately verify that the pupil meets residency requirements.

On June 24, 1999, the Commission on State Mandates determined that Chapter 309, Statutes of 1995, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code Section 17500) of Division 4 of Title 2.

2. Eligible Claimants

With the exception of community colleges, any school district, as defined in Government Code Section 17519, that is adjacent to an international border and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the amended parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal period August 3, 1995, through June 30, 1996, and fiscal years 1996-97, 1997-98, 1998-99, and 1999-00 may be available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564 (a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each school district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A school district may withdraw from the combined claim form by providing the county superintendent and the State Controller's Office with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

4. Filing Deadline

A. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the period August 3, 1995, through June 30, 1996, and the 1996-97, 1997-98, and 1998-99 fiscal years must be filed with the State Controller's Office and postmarked by August 29, 2000. If the reimbursement claim is filed after the deadline of August 29, 2000, the approved claim must be reduced by a penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1999-00 fiscal year must be filed with the State Controller's Office and postmarked by August 29, 2000. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1999-2000 reimbursement claim must be filed by January 15, 2001.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs," contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim" and/or "19__/20__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the school district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the school district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

5. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, materials and supplies, contract services, equipment, training, and travel for the following activities only are eligible for reimbursement:

A. Determination of Pupil's Residency

Any reasonable effort to determine a pupil's residency, if the verification occurs at a time other than the annual residency verification required under Title 5, California Code of Regulations, Section 432.

B. Adoption of Appeal Procedure

The one-time activity of adopting an appeals procedure, substantially similar to Mountain Empire Unified School District's[1], for pupils who fail to adequately verify their residency.

C. On-going Activities

On-going activities related to the appeals procedure for pupils who fail to adequately verify their residency, including:

(1) Notifying a pupil 18 years or older or the parent or guardian of a pupil under 18 years of age of the administrative determination that the pupil failed to adequately verify residency.

(2) Receipt and evaluation of the request to appeal the proposed exclusion of the pupil.

(3) Arranging and conducting a formal conference to discuss the proposed exclusion of the pupil.

(4) Providing the pupil or parent/guardian, for inspection purposes only, the documentation supporting the administrative determination that the pupil failed to adequately verify residency.

(5) Providing a written report of the final decision to a pupil 18 years or older, or the parent/guardian of a pupil under 18 years of age, and the governing board.

6. Reimbursement Limitations

A. Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected under the Public Records Act (Gov. Code § 6250, et al.), federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

B. Any portion of the $147,575 appropriated by Chapter 309, Statutes of 1995, for allocation to the Imperial and San Diego County Superintendents of Schools shall be treated as an offset.

C. Chapter 309, Statutes of 1995, Subdivision (b), authorized an annual appropriation in the Budget Act for subsequent fiscal years for this purpose. These funds shall be treated as an offset.

---

[1] Appeal to the Governing Board

Any parent or guardian who receives determination of non-residency from the hearing officer may appeal such ruling to the Governing Board. Such appeal must be filed within ten (10) days of the hearing officer's decision. Such appeal must be presented to the District Superintendent within the ten-day period. If not so represented, the hearing officer's decision regarding exclusion shall become final.

Any parent or guardian who files an appeal with the Governing Board shall be accorded the following rights:

1) The child may continue to attend school during the period of the appeal.

2) The parent or guardian shall have the right to have a representative present to assist in presenting the appeal to the Governing Board.

3) The parent or guardian shall have the right to give rebuttal to any evidence and to question any witness presented by the District.

4) The parent or guardian shall have the right to present oral and/or documentary evidence on the child's behalf, including witnesses.

The appeal before the Governing Board shall be limited to a review of all evidence that was considered at the time of the administrative hearing. Except in cases where good cause is shown, the Governing Board will not reopen the record to consider evidence or argument that was not presented at the time of the administrative hearing. The decision of the Governing Board shall be final. Such decision shall be mailed to the parent or guardian as soon as practical following the conclusion of the appeal process.

7. Claim Forms and Instructions

The diagram, "Illustration of Claim Forms," provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PRVA-1 and PRVA-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary.

A. Form PRVA-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PRVA-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee and/or show the classification of each employee involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Contract services approved by the school district's governing body are reimbursable. Give the name of the contractor who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Fixed Assets

List the purchase price of equipment and other capital assets acquired specifically for the purpose of this mandate. Purchase price includes taxes, delivery, and installation costs. Explain the use of each asset. If the asset is acquired for the subject mandate, but is utilized

in some way not directly related to the program, only the prorated portion of the asset that is used for purposes of this program is reimbursable.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the purchases.

(5) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name of the traveler, purpose of travel, inclusive dates, destination points, and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

(6) Training

The cost of training for activities specified in 5A, B, and C may be claimed. Give the name of the training session, dates, location, and name of the employee attending training associated with this mandate. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, training agendas, and other documents evidencing the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form PRVA-1, Claim Summary

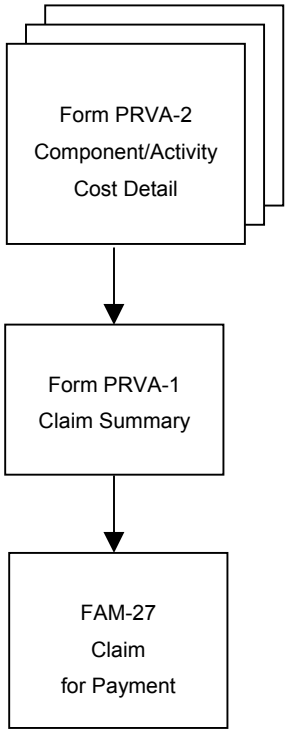
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give (1) the number of pupil residency verifications that occurred at a time other than the annual verification of residency required by Title 5, California Code of Regulations, Section 432, and (2) the number of appeals requested by parents who received a determination of non-residency in the fiscal year of costs.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form PRVA-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Forms



Form PRVA-2, Component/Activity Cost Detail

Complete a separate form PRVA-2 for each cost component claimed.

1. Determination of Pupil's Residency
2. Adoption of Appeals Procedure
3. On-going Activities

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PUPIL RESIDENCY VERIFICATION AND APPEALS

For State Controller Use Only
(19) Program Number 00182
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **182**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) PRVA-1, (03)(a)	
(23) PRVA-1, (03)(b)	
(24) PRVA-1, (04)(1)(f)	
(25) PRVA-1, (04)(2)(f)	
(26) PRVA-1, (04)(3)(f)	
(27) PRVA-1, (06)	
(28) PRVA-1, (07)	
(29) PRVA-1, (09)	
(30) PRVA-1, (10)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 182	PUPIL RESIDENCY VERIFICATION AND APPEALS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PRVA-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form PRVA-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., PRVA-1, (03)(a), means the information is located on form PRVA-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 182	MANDATED COSTS PUPIL RESIDENCY VERIFICATION AND APPEALS CLAIM SUMMARY	FORM PRVA-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐ Estimated ☐	20___/20___

Claim Statistics

(03) (a) Number of pupils for whom residency verification was requested at a time other than the annual verification of residency required by Title 5, California Code of Regulations, §432.	
(b) Number of appeals requested due to determination of non-residency.	

Direct Costs

(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Fixed Assets	(e) Contract Services	(f) Total
1. Determination of Pupil's Residency						
2. Adoption of Appeals Procedure						
3. On-going Activities						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x (Line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + Line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount	[Line (08) – {Line (09) + Line (10)}]	

Program 182	PUPIL RESIDENCY VERIFICATION AND APPEALS Certification Claim Form Instructions	FORM PRVA-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form PRVA-1 must be filed for a reimbursement claim. Do not complete form PRVA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PRVA-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the number of pupils for whom residency verification was requested at a time other than the annual verification of residency required by Title 5, California Code of Regulations, Section 432.

(b) Enter the number of appeals filed by parents or guardians who received a determination of non-residency.

(04) Reimbursable Components. For each reimbursable component, enter the total from form PRVA-2, line (05), columns (d), (e), (f), (g), and (h) to form PRVA-1, block (04) columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

The test claim legislation appropriated $147,575 from the General Fund to the Superintendent of Public Instruction to be allocated to the County Superintendent of Schools of Imperial and San Diego counties for the purpose of assisting school districts that are adjacent to the international border with pupil residency verification. Any portion of this additional allocation received by international border school districts shall be treated as an offset. Also, funds appropriated in the Budget Act in subsequent fiscal years for this purpose shall be treated as an offset.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 182	MANDATED COSTS PUPIL RESIDENCY VERIFICATION AND APPEALS COMPONENT/ACTIVITY COST DETAIL	FORM PRVA-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

☐ Determination of Pupil's Residency ☐ Adoption of Appeals Procedure

☐ On-going Activities

(04) Description of Expenses: Complete columns (a) through (h).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Fixed Assets	(h) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 182	PUPIL RESIDENCY VERIFICATION AND APPEALS CLAIM SUMMARY Instructions	FORM PRVA-2

(01) Enter the name of the claimant.

(02) No entry required.

(03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form PRVA-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services and travel expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Rate x Days or Miles Total Travel Cost			
	Employee Name and Title Name of Class		Dates Attended			Registration Fee			
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Cost = Unit Cost x Quantity Used		Invoices
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Cost = Hourly Rate x Hours Worked or Total Contract	Copy of Contract and Invoices

(05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form PRVA-1, block (04), columns (a), (b), (c), (d) and (e) in the appropriate row.

PUPIL SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS

Summary of Legislation Pertaining to the Consolidation of Pupil Suspensions from School, Pupil Exclusions from School, and Pupil Expulsion Appeals

Pupil Suspensions from School
Education Code § 48911, subdivisions (b) and (e)
Chapter 965, Statutes of 1977, Chapter 668, Statutes of 1978,
Chapter 73, Statutes of 1980, Chapter 498, Statutes of 1983,
Chapter 856, Statutes of 1985, and Chapter 134, Statutes of 1987

Pupil Expulsions from School
Education Code § § 48915, subdivisions (a) and (b), 48915.1, 48915.2, 48916, and 48918
Chapter 1253, Statutes of 1975, Chapter 965, Statutes of 1977,
Chapter 668, Statutes of 1978, Chapter 318, Statutes of 1982, Chapter 498, Statutes of1983,
Chapter 622, Statutes of 1984, Chapter 942, Statutes of 1987, Chapter 1231, Statutes of 1990,
Chapter 152, Statutes of 1992, Chapter 1255, Statutes of 1993,
Chapter 1256, Statutes of 1993, Chapter 1257, Statutes of 1993, and
Chapter 146, Statutes of 1994

Pupil Expulsion Appeals
Education Code § § 48919, 48921-48924
Chapter 1253, Statutes of 1975, Chapter 965, Statutes of 1977,
Chapter 668, Statutes of 1978, and Chapter 498, Statutes of 1983

1. Summary of the Source of the Mandates

A. Pupil Suspensions from School

Education Code section 48903, subdivision (b), as added by Chapter 965, Statutes of 1977, and amended by Chapter 668, Statutes of 1978, and Chapter 73, Statutes of 1980, imposed a new requirement for the teacher or supervisor who referred the pupil to the principal for suspension from school to participate in the pre-suspension conference between the pupil and the principal (or the principal's designee as defined in Chapter 856, Statutes of 1985) whenever practical. "School employee" was added to the list of potential participants in the pre-suspension conference. Education Code section 48903 was repealed by Chapter 498, Statutes of 1983, and substantially the same requirements were moved to new Education Code section 48911, subdivision (b). The 1983 amendment authorized the school superintendent to suspend pupils from school and to conduct the informal conference.

Education Code section 48911, subdivision (e), as added and amended by Chapter 134, Statutes of 1987, requires a school district employee to report the cause of a pupil's suspension to the school district governing board or superintendent.

Education Code section 48915 subdivision (b), as amended by Chapter 1255, Statutes of 1993, requires that the principal or superintendent of a school district immediately suspend any pupil found to be in possession of a firearm, knife of no reasonable use to the pupil, or explosive at school or at a school activity off school grounds.

Education Code section 48918, subdivision (b), as amended by Chapter 1256, Statutes of 1993, limits the requirement for immediate suspension to "any pupil found to be in possession of a firearm at school or at a school activity off school grounds."

B. Pupil Expulsions

Education Code section 48915, subdivisions (a) and (b), as added by Chapter 498, Statutes of 1983, and amended by Chapters 1255 and 1256, Statutes of 1993, requires school district principals and superintendents to recommend expulsion of pupils to their governing boards if the pupil committed one of the following offenses:

(1) Causing serious physical injury to another person, except in self defense;

(2) Possession of any firearm, knife, explosive, or other dangerous device of no reasonable use to the pupil at school or at a school activity off school grounds;

(3) Unlawful sale of any controlled substance listed in Chapter 2 (commencing with section 11053) of Division 10 of the Health and Safety Code, except for the first offense for the sale of not more than one avoirdupois ounce of marijuana, other than concentrated cannabis;

(4) Robbery or extortion.

Education Code section 48915 as amended by Chapter 1255, Statutes of 1993, requires governing boards to either expel or recommend admission to an alternative education program if a pupil was found to be in possession of a firearm, knife of no reasonable use to the pupil, or explosive at school or at a school activity off school grounds. This provision was in effect from October 11, 1993 through December 31, 1993.

Education Code section 48915, subdivision (b), as amended by Chapter 1256, Statutes of 1993, limits expulsion or recommendation of an alternative education program to any pupil in possession of a firearm at school or at a school activity off school grounds. This provision became effective January 1, 1994.

Education Code section 48918, as added or amended by Chapter 1253, Statutes of 1975, Chapter 965, Statutes of 1977, Chapter 668, Statutes of 1978, Chapter 318, Statutes of 1982, Chapter 498, Statutes of 1983, Chapter 1231, Statutes of 1990, and Chapter 146, Statutes of 1994, requires school district governing boards to adopt rules and regulations for the expulsion of pupils, which must include the specific procedures set forth in section 48918.

Education Code section 48918, subdivision (b), as added or amended by Chapter 1253, Statutes of 1975, Chapter 965, Statutes of 1977, and Chapter 1231, Statutes of 1990, requires school districts to include in the written expulsion hearing notice to the pupil and the pupil's parent or guardian:

(1) A copy of the disciplinary rules of the district that relate to the alleged violation;

(2) Notice of the parent's, guardian's, or pupil's obligation pursuant to Education Code section 48915.1, subdivision (b), upon the pupil's enrollment in a new school district, to inform that district of the expulsion; and

(3) Notice of the right of the pupil or pupil's parent or guardian to inspect and copies of all documents to be used at the expulsion hearing.

Education Code section 48918, subdivision (i), as added or amended by Chapter 1253, Statutes of 1975, and Chapter 1231, Statutes of 1990, requires school districts to send to the pupil or the pupil's parent or guardian:

(1) Written notice of any decision to expel or suspend enforcement of an expulsion order during a period of probation;

(2) Notice of the right to appeal the expulsion to the county board of education; and

(3) Notice of the parent's, guardian's, or pupil's obligation pursuant to Education Code section 48915.1, subdivision (b), upon the pupil's enrollment in a new school district of the expulsion.

Education Code section 48914, subdivision (g), as amended by Chapter 965, Statutes of 1977, requires the governing board to maintain a record of each expulsion, including the cause thereof.

This provision was moved to new Education Code section 48915, subdivision (j), by Chapter 498, Statutes of 1983, which requires that the expulsion order and the causes thereof be recorded in the pupil's mandatory interim record and that this record be forwarded, upon request, to any school in which the pupil subsequently enrolls.

Education Code section 48916, as added by Chapter 498, Statutes of 1983, imposed a new requirement for school district governing boards to set a date, not later than the last day of the semester following the semester in which the expulsion occurred, when an expelled pupil may apply for re-admission. Section 48916 also requires school districts to adopt rules and regulations for the re-admission procedure, and to make these rules and regulations available to the pupil and the pupil's parent or guardian when the expulsion order is entered.

Education Code section 48915.1, as added by Chapter 942, Statutes of 1987, imposed a new requirement that school boards conduct a hearing if a pupil who was expelled from another school district poses a continuing threat to the school district's pupils or employees. This section also requires the expelling school district to respond to a request for information regarding a recommendation for expulsion by the receiving school district. Chapter 1231, Statutes of 1990, and Chapter 1257, Statutes of 1993, amended Education Code section 48915.1 and Chapter 1257, Statutes of 1993, moved the hearing requirements for pupils expelled for certain offenses from Education Code section 48915.1 to section 48915.2.

C. Pupil Expulsion Appeals

Education Code sections 48919 through 48924 as added by Chapter 498, Statutes of 1983, require county boards of education to: Adopt rules and regulations establishing procedures for expulsion appeals; notify persons of the requirements for filing the appeal, notify the parties of the acceptance of the filed appeal, the date of the hearing, the requirement for the appellant to provide a transcript of the school district expulsion hearing record, and the procedures for the conduct of the hearing; conduct the hearing within 20 school days and render a decision within 3 school days; remand the matter to the school district governing board, or conduct a hearing de novo if the county board of education determines that there is relevant and material evidence that should be considered; and notify the parties of the final and binding order. School districts are required to participate in the county board appeal process.

2. Commission on State Mandates Decisions

A. Pupil Suspensions

The Commission on State Mandates, in the Statement of Decision adopted at the December 19, 1996 hearing, determined that Education Code section 48911, subdivisions (b) and (e), limited to suspensions based upon (1) possession of a firearm (10/11/93 to present), and (2) possession of a knife or explosive (10/11/93 to 12/31/93), impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

B. Pupil Expulsions

The commission on State mandates, in the Statement of decision adopted at the May 26, 1997, hearing, found that certain provisions of Education Code sections 48915, subdivisions (a), (b), 48915.1, 48915.2, 48916, and 48918, subdivisions (b), (i), and (j), impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

The Commission further determined that certain of the foregoing sections imposed a new program or higher level of service only with respect to expulsion procedures instituted for certain specified offenses.

C. Expulsion Appeals

The Commission on State Mandates, in the Statement of Decision adopted at the March 27, 1997

hearing, found that certain provisions of Education Code sections 48919, 48921 through 48924, and limited to those expulsions based upon section 48915(b) as amended by Chapters 1255 and 1256, Statutes of 1993, impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

3. Eligible Claimants

Any school district (K-12) or county board of education that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

4. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal years 1993-94, 1994-95, 1995-96, 1996-97, and 1997-98, may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *"Annual Claiming Instructions for State Mandated Costs"* issued in September of each year to county superintendents of schools and superintendents of schools.

5. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

6. Filing Deadline

A. Initial Claims

Pursuant to Government Code section 17561, subdivision (d)(3), initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1993-94, 1994-95, 1995-96, 1996-97, and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by February 24, 1999. If the reimbursement claim is filed after the deadline of February 24, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by February 24, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

7. Reimbursable Activities

For each eligible school district and county board of education, the direct and indirect costs of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Adoption and Revision of Rules and Procedures

(1) County Boards of Education

(a) Adopting rules and procedures for expulsion appeal hearings and revising those rules and procedures to conform to amendments of the statutory hearing requirements.

(b) Printing and disseminating rules and procedures to each school district in the county.

(2) School Districts and County Boards of Education

(a) Adopting rules and procedures pertaining to pupil expulsions and revising those rules and procedures to conform to amendments of the statutory requirements.

(b) Adopting rules and regulations establishing the procedure for the filing and processing of requests for re-admission pursuant to Education Code section 48915.

(c) Printing and disseminating rules and procedures to each school site.

B. Suspension Conference and Report

If the suspension is for one of the following offenses and the offense occurred within the following dates:

Date of Offense	Offense
10/11/93 to 12/31/93	Possession of a firearm, knife of no reasonable use to the student, or explosive.
1/1/94 to Present	Possession of a firearm. [1]

Then the following activities are reimbursable:

(1) Attendance at Informal Conference

The attendance of the teacher, supervisor, or other school district employee who referred the pupil to the principal for suspension in the pre-suspension conference between the principal (or principal's designee) or superintendent and the pupil.

(2) Reporting the Cause to the District Office

Reporting the cause of the suspension to the school district's superintendent or governing board in accordance with the regulations of the school district's governing board. Such report may be oral or written.

C. Recommendation of Expulsion

The preparation of a report to the school district governing board concerning the principal's or superintendent's recommendation to expel a pupil for the following offenses:

(1) Causing serious physical injury to another person except in self defense;

(2) Possession of any firearm, knife, explosive, or other dangerous device of no reasonable use to the pupil at school or at a school activity off school grounds;

(3) Unlawful sale of any controlled substance listed in Chapter 2 (commencing with section 11053) of Division 10 of the Health and Safety Code, except for the first offense for the sale of not more than one avoirdupois ounce of marijuana, other than concentrated cannabis; or

(4) Robbery or extortion

D. Expulsion Hearing Procedural Requirements

If the expulsion hearing is for one of the following offenses:

(1) Causing serious physical injury to another person except in self defense;

(2) Possession of any firearm, knife, explosive, or other dangerous device of no reasonable use to the pupil at school or at a school activity off school grounds;

(3) Unlawful sale of any controlled substance listed in Chapter 2 (commencing with section 11053) of Division 10 of the Health and Safety Code, except for the first offense for the sale of not more than one avoirdupois ounce of marijuana, other than concentrated cannabis; or

(4) Robbery or extortion.

Then the following activities are reimbursable:.

I. Including in the notice of hearing to the pupil;

(a) A copy of the disciplinary rules of the district that relate to the alleged violation;

---

[1] Chapter 972/95 relettered § 48915(b) as § 48915(c) and added activities for which suspensions are required.

(b) A notice of the parent's, guardian's, or pupil's obligation, pursuant to Education Code Section 48915.1, subdivision (b), to notify a new school district, upon enrollment, of the pupil's expulsion; and

(c) Notice of the opportunity for the pupil or the pupil's parent or guardian to inspect and obtain copies of all documents to be used at the hearing.

II. Allowing a pupil or pupil's parent or guardian to inspect and obtain copies of documents to be used at the expulsion hearing, as follows:

(a) If the requesting party is a pupil less than 18 years of age or the parent or guardian of a pupil who is 18 years of age or older, all documents; or

(b) If the requesting party is the parent or guardian of a pupil under the age of 18, only those documents which are not "education records" as defined in 20 U.S.C. Section 1232g(a)(4).

E. Post-Expulsion Procedures

If the expulsion hearing is for one of the following offenses and the offense occurred within the following dates:

Date of Offense	Offense
10/11/93 to 12/31/93	Possession of a firearm, knife of no reasonable use to the student, or explosive.
1/1/94 to Present	Possession of a firearm. [1]

Then the following activities are reimbursable:

(1) Sending written notice to the pupil or the pupil's parent or guardian of: (a) Any decision by the governing board to expel or suspend the enforcement of an expulsion order during a period of probation; (b) the right to appeal the expulsion to the county board of education, and (c) the obligation of the pupil, parent, or guardian under Education Code section 48915.1 to notify a new school district, upon enrollment, of the pupil's expulsion. Costs of postage for mailing the notice is reimbursable under this activity.

(2) Maintaining a record of the expulsion, including the cause of the expulsion;

(3) Recording the expulsion order and the cause of the expulsion in the pupil's interim mandatory record; and

(4) Forwarding the student's mandatory interim record to any school in which the pupil subsequently enrolls upon the request of such school.

F. Re-admission Procedures

If the governing board expelled a pupil for one of the following offenses and the offense occurred within the following dates:

Date of Offense	Offense
10/11/93 to 12/31/93	Possession of a firearm, knife of no reasonable use to the student, or explosive.
1/1/94 to Present	Possession of a firearm. [1]

Then the following activities are reimbursable:

(1) Setting a date when the pupil may apply for re-admission to a district school; and

(2) Providing a description of the procedure for re-admission to the pupil and the pupil's parent or guardian.

G. Application by Expelled Pupil to Attend a New District

If a pupil ("applicant") seeking application to a school district (the "receiving school district") has been expelled by another school district for one of the following offenses as specified below, and the receiving school district does not have a voluntary interdistrict transfer agreement with the expelling district.

Date of Offense	Offense
7/1/93 to 12/31/93	(a) Causing serious physical injury to another person except in self defense;
	(b) Possession of any firearm, knife, explosive, or other dangerous device of no reasonable use to the pupil at school or at a school activity off school grounds;
	(c) Unlawful sale of any controlled substance listed in Chapter 2 (commencing with section 1053) of Division 10 of Health and Safety Code, except for the first offense for the sale of not more than one avoirdupois ounce of marijuana, other than concentrated cannabis; or
	(d) Robbery or extortion
1/1/94 to Present	For any offense.

Then the following activities associated with the receiving district's hearing are reimbursable, as specified below:

(1) Including in the notice of hearing to the applicant: (a) A copy of the hearing procedure rules of the receiving district; and (b) notice of the opportunity for the applicant or the applicant's parent or guardian to inspect and obtain copies of all documents to be used at the hearing.

(2) Allowing an applicant or applicant's parent or guardian to inspect and obtain copies of documents to be used at the admission hearing, as follows:

(a) If the requesting party is an applicant less than 18 years of age or the parent or guardian of an applicant who is 18 years of age or older, all documents; or

(b) If the requesting party is the parent or guardian of an applicant under the age of 18, only those documents that are not "education records" as defined in 20 U.S.C. Section 1232g(a)(4).

(3) Determination by the governing board whether a pupil expelled by another school district would pose a danger to the pupils and employees of the receiving district and whether to admit, deny admission, or conditionally admit the pupil during or after the period of expulsion.

(4) Maintaining a record of each admission denial, including the cause of the denial.

(5) Notifying the applicant and the applicant's parent or guardian of the governing board's determination of whether the applicant poses a potential danger to the pupils or employees of the receiving district and whether to admit, deny admission, or conditionally admit the applicant during or after the period of expulsion.

H. Responding to Requests for Recommendations

If the governing board expelled a pupil for one of the following offenses and the offense occurred within the following dates:

Date of Offense	Offense
10/11/93 to 12/31/93	Possession of a firearm, knife of no reasonable use to the student, or explosive.
1/1/94 to Present	Possession of a firearm. [1]

and the expelled student applies for admission to another school district (the "receiving district") then, unless the expelling district entered into a voluntary interdistrict transfer agreement with the receiving district, the activities of the expelling district in responding to the receiving district's request for a recommendation regarding the admission of the applicant are reimbursable.

I. Expulsion Appeals Hearings

(1) County Boards of Education (applicable to all student expulsion appeals)

(a) Providing Notice to the Parties

1. Notifying the pupil and the pupil's parent(s) or guardian(s) of the procedures for the appeal.

2. Notifying the school district and pupil in writing of the final order of the county board of education, either by personal service or certified mail.

(b) Review of Hearing Record

Reviewing the filed appeal, the transcript, and record of the hearing conducted by the school district governing board.

(c) Conducting Hearings

Conducting the initial appeal hearing and rendering a decision. Reimbursement for this component is limited to appeals for which the county board of education decides to grant a hearing de novo.

(d) Preserving Records

Preserving the record of appeal.

(2) School Districts

If the governing board expelled a pupil for one of the following offenses and the offense occurred within the following dates:

Date of Offense	Offense
10/11/93 to 12/31/93	Possession of a firearm, knife of no reasonable use to the student, or explosive.
1/1/94 to Present	Possession of a firearm. [1]

Then the following activities are reimbursable:

(1) Providing Copies of Documents

(a) Providing copies of supporting documents and records from the district's expulsion hearing (other than the transcript) to a pupil who is less than 18 years of age.

(b) Providing copies of supporting documents and records from the district's expulsion hearing (other than the transcript) to a pupil who is 18 years of age or older, or to the parent or guardian of a pupil who is less than 18 years of age, if the documents or records are not "education records" as defined in 20 U.S.C. section 1232g(a)(4).[1]

(2) Participation in Hearings

Participation by a school district in the county board of education's hearing on appeal if the county board of education grants a hearing de novo.

(3) Remand Hearing

If the county board of education remanded the expulsion to the school district's governing board following an appeal, sending notice of the hearing, conducting a

hearing on demand, and rendering a decision in the remand hearing.

(4) Expunging Records

Expunging the school district's and pupil's records concerning the expulsion, when ordered by the county board of education.

J. Training

Training school district personnel about the mandated suspension, expulsion, and expulsion appeal activities. This reimbursable component includes the labor time of administrators and other school district personnel involved with preparation of training sessions and the labor time of other school district personnel who conduct or attend training sessions. **Labor time for teachers is not reimbursable**. The cost of materials and supplies used or distributed in training sessions is reimbursable under this component.

8. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

9. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PSEA-1 and PSEA-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PSEA-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PSEA-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits. In lieu of actual hours, the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement for personal services include compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure. If a documented time study is the basis for claimed time spent, attach the time records with the claim. The State Controller's Office will review the documented time study for precision and reliability.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

(3) Contract Services

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

(4) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed,

supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form PSEA-1, Claim Summary

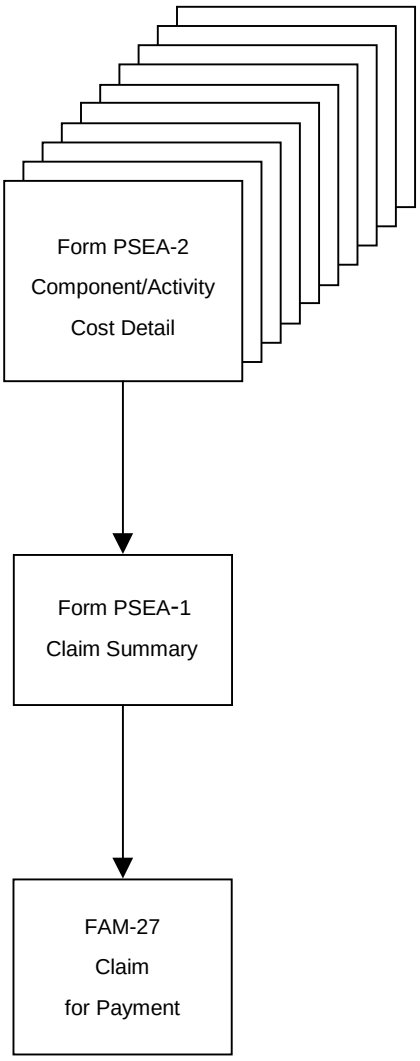
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized officer of the district. All applicable information from form PSEA-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Form



Form PSEA-2 Component Activity Cost Detail
Complete a separate form PSEA-2 for each cost component in which expenses are claimed.

A. Adoption and Revision of Rules and Procedures
   1. County Boards of Education
   2. School Districts and County Boards of Education

B. Suspension Conference and Report
   1. Attendance at Informal Conference
   2. Reporting the Cause to the District Office

C. Recommendation of Expulsion
   1. Causing serious physical injury
   2. Possession of firearm, knife, explosive, or other device
   3. Unlawful sale of controlled substance
   4. Robbery or extortion

D. Expulsion Hearing procedural Requirements
   1. Inclusions in the Pupil's Notice of Hearing
   2. Inspecting and Obtaining Copies of Documents

E. Post Expulsion Procedures
   1. Sending Written Notice
   2. Maintaining Records
   3. Recording the order and cause of expulsion

F. Readmission Procedures
   1. Setting a Date for Readmission
   2. Providing Procedures for Readmission
   3. Application by Expelled Pupil to Attend New District

G. Application by Expelled Pupil to Attend New District
   1. Inclusions in the Pupil's Notice of Hearing
   2. Inspecting and Obtaining Copies of Documents
   3. Determination by the Governing Board
   4. Maintaining Records of Admission and Cause of Denials
   5. Notification of the Governing Board's Determination

H. Responding to Requests for Recommendations
   1. The Expelling District Response

I. Expulsion Appeals Hearing
   1. County Boards of Education
   2. School Districts

J. Training

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PUPIL SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS

For State Controller Use Only
(19) Program Number 00176
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 176

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) PSEA-1, (03)(a)	
(23) PSEA-1, (03)(b)	
(24) PSEA-1, (03)(c)	
(25) PSEA-1, (04)(1)(e)	
(26) PSEA-1, (04)(2)(e)	
(27) PSEA-1, (04)(3)(e)	
(28) PSEA-1, (04)(4)(e)	
(29) PSEA-1, (04)(5)(e)	
(30) PSEA-1, (04)(6)(e)	
(31) PSEA-1, (04)(7)(e)	
(32) PSEA-1, (04)(8)(e)	
(33) PSEA-1, (04)(9)(e)	
(34) PSEA-1, (04)(10)(e)	
(35) PSEA-1, (06)	
(36) PSEA-1, (07)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 176	PUPIL SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PSEA-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form PSEA-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., PSEA-1, (03)(a), means the information is located on form PSEA-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 176	MANDATED COSTS PUPIL SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS CLAIM SUMMARY	FORM PSEA-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics

(03) (a) Number of students suspended in the fiscal year of claim	
(b) Number of students expelled in the fiscal year of claim	
(c) Number of expulsion appeals in the fiscal year of claim	

Direct Costs	**Object Accounts**				
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel	(d) Contract Services	(e) Total
1. Adoption and Revision of Rules and Procedures					
2. Suspension Conference and Report					
3. Recommendation of Expulsion					
4. Expulsion Hearing Procedural Requirements					
5. Post Expulsion Procedures					
6. Readmission Procedures					
7. Application by Expelled Pupil to Attend New District					
8. Responding to Requests for Recommendations					
9. Expulsion Appeals Hearing					
10. Training					
(05) Total Direct Costs					

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) – {line (09) + line (10)}]	

Program 176	PUPIL SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS CLAIM SUMMARY Instructions	FORM PSEA-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form PSEA-1 must be filed for a reimbursement claim. Do not complete form PSEA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PSEA-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03)

Date of Offense	Offense
10/11/93 to 12/31/93	Possession of a firearm, knife of no reasonable use to the student, or explosive.
1/1/94 to Present	Possession of a firearm.

(a) Enter the number of suspensions for the number of offenses that occurred during the above time period.

(b) Enter the number of expulsions for the number of offenses that occurred during the above time period.

(c) Enter the number of expulsion appeals for the number of offenses that occurred during the above time period.

(04) Reimbursable Components. For each reimbursable component, enter the total from form PSEA-2, line (05), columns (d), (e), (f), and (g) to form PSEA-1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (e).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program 176	MANDATED COSTS PUPIL SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS COMPONENT/ACTIVITY COST DETAIL	FORM PSEA-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

- ☐ Adoption and Revision of Rules and Procedures
- ☐ Suspension Conference and Report
- ☐ Recommendation of Expulsion
- ☐ Expulsion Hearing Procedural Requirements
- ☐ Post Expulsion Procedures
- ☐ Readmission Procedures
- ☐ Application by Expelled Pupil to Attend New District
- ☐ Responding to Requests for Recommendations
- ☐ Expulsion Appeals Hearing
- ☐ Training

(04) Description of Expenses: Complete columns (a) through (g).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel	(g) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____						

Program 176	PUPIL SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PSEA-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PSEA-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services and travel expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Cost = Rate x Days or Miles Total Travel Cost		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost = Hourly Rate x Hours Worked or Total Contract	Copy of Contract and Invoices

(05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form PSEA-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

REMOVAL OF CHEMICALS

1. Summary of Chapter 1107, Statues of 1984

Chapter 1107, Statutes of 1984, added Section 49411(b) to the Education Code, and the State Department of Education guidelines require school districts to comply with the guidelines for the regular removal and disposal of all chemicals whose shelf life has elapsed. In addition, school districts are required to certify to the Superintendent of Public Instruction whether the district is in compliance with the guidelines.

On July 28, 1988, the Commission On State Mandates determined that Chapter 1107, Statutes of 1984, and the Department of Education guideline, contain reimbursable state mandated costs pursuant to Government Code Section 17561.

2. Eligible Claimants

Any school district or county office of education which incurs increased costs as the result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded by the State Budget Act or by special legislation. To determine funding availability for the current fiscal year, refer to the schedule "Appropriations for State Mandated Cost Programs" presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid September of each year to superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

An eligible claimant may file a reimbursement claim or an estimated claim as specified below. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

- A claim for reimbursement or an estimate must exceed $200 per fiscal year. However, a county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of school districts within the county even if the individual district's claim does not exceed $200. The combined claim must show the individual claim costs for each school district. Once a combined claim is filed, all subsequent claims for the same mandate must be filed in a combined form. A school district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and to the Controller, at lease 180 days prior to the deadline for filing claims, of its intent to file a separate claim.

B. Filing Deadline

Refer to the Item 3 "Appropriation" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim may be filed as follows:

- An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by **November 30** of the following fiscal year. If the districts fails to file a

reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the district may file a reimbursement claim detailing the actual costs incurred for that fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

- A reimbursement claim must be filed with the State Controller's Office and postmarked by **November 30** following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by **November 30** of the succeeding fiscal year, the approved claim will be reduced by a late penalty charge of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, it cannot be accepted.

5. Reimbursable Components

Eligible claimants will be reimbursed for ongoing costs of maintaining a program for the regular removal and disposal of all chemicals identified in the Science Safety Handbook for the California High Schools, published by the California State Department of Education.

A. Reimbursement is available to school districts for: Salaries and benefits of personnel at school sites, district offices and county offices of education, both certificated and classified, who perform any duties related to compliance with this mandate; and salaries and benefits of substitute employees performing duties related to said mandates.

B. Costs include consultant fees for preparation of initial chemical inventories, preparation of chemical profile inventories for chemical disposal purposes, and supervision (monitoring) of contractor during on-site related activities. Chemical inventories prepared for chemical disposal purposes must contain the shelf life date to indicate when the chemical should be considered for disposal. An example of a form for recording the chemical inventory is shown on page 30 of the handbook. The inventory list should be made available upon request of the State Controller's Office, if this information is not included with the claim.

C. All contractor fees/charges for review and computer entry of inventories are reimbursable.

D. Reimbursable costs include all costs for the regular removal and disposal of chemicals that have not yet reached a "retrograde" condition (Health and Safety Code Section 25121.5) but still pose a significant threat to the health and safety of teachers and students as established by the most current Science Safety Handbook. These chemicals are identified in the handbook under the following sections:

(1) Explosive Chemicals--Immediate Disposal

Barium Peroxide	Phoshorous (white/yellow)
Potassium Metal	Sodium Azide

(2) Extremely Hazardous Chemicals--Immediate Disposal

Acrylamide	Formaldehyde
Lead acetate	4-4 Methylene bis
Vinyl chloride	Nickel compounds
All hexavalent chromium compounds	Beta propiolactone
	p-Dichlorobenzene

(3) Potentially Hazardous Chemicals Found in Laboratory Supplies

A list of these chemicals are identified in the handbook along with information on their disposal. In any event, these chemicals must be removed and disposed of by the end of their shelf life.

(4) Potentially Hazardous Chemicals Produced in Laboratory Experiments

(5) A list of these chemicals are identified in the handbook along with information on their disposal.

Only the cost for disposal of science laboratory chemicals identified in the Science Safety Handbook are reimbursable. Chemical compounds such as resin, photography chemicals, paint, varnish, asbestos insulation/ceiling/flooring tiles, automotive petroleum products, janitorial cleaning supplies, other maintenance chemicals, etc. are not reimbursable. In the event science laboratory chemicals are disposed in conjunction with chemicals from other school areas (i.e.,automotive, janitorial, maintenance, photography, etc.) the contractor's invoice shall clearly show how much of the cost is for the science chemicals.

The costs of regular removal and disposal may include, but are not limited to, the following:

(a) Consultant fees for supervision of lab-packing, loading, etc.

(b) Contractor fees/charges for lab-packing of chemicals, transportation of waste and /or charges associated with final disposition of the waste material include: treatment, recycling, incineration, and landfill disposal.

(c) Costs incurred by the school district for packing of these chemicals in-house using district personnel may include disposable body suits, protective gloves, D.O.T. approved shipping containers (drums, liners, etc.), absorbent materials for spill containment and lab-packing, D.O.T. approved shipping labels for D.O.T. containers, publications used for reference and/or training of district personnel to include "Science Safety Handbook for California High Schools".

(d) Other miscellaneous costs incurred by the district which are imposed by local, state and/or federal governmental agencies are normally charged as taxes or surcharges, such as excise tax fees, generator fees and/or superfund taxes, by the particular agency. These costs are reimbursable only to the extent that they are incurred for the disposal of chemicals which have not yet reached a "retrograde" condition as specified above.

6. Reimbursement Limitations

A. All costs incurred prior to October 1, 1987 and after June 30, 1988, associated with the removal of chemicals which meet the definition of "retrograde material" contained in Health and Safety Code Section 25121.5 are non-reimbursable. These chemicals are as follows:

2-Acetyaminoflourine
4-Aminodiphenyl
Aniline
Arsenic compound (any)
Arsenic powder
Dimethyl Amine
4-Dimethylaminoazobenzene
Ethyl Ether/Diethyl Ether
(if stored more than 1 year)
Ethlylene Dichloride

Arsenic Trioxide
Asbestos
Benzene
Benzidine (and salts)
Benzoyl Peroxide
Cadmium powder
Cadmium salts
Carbon Disulfide
Carbon Tetrachloride
Chloroform
Chromium (VI) Oxide
3, 3-Dichlorobenzidene (and salts)
Diisopropyl Ether
(if stored more than 1 year)
Ethyleneimine
Hydrazine (anhydrous)
Hydrofluoric Acid
Lead Arsenate
Methylchloromethyl Ether
4-4 Methylene bis
(2-chloroanaline)
Alpha-Naphthylamine
Beta-Naphyhylamine
Nickel powder
4-Nitrobiphenyl
Nitrogen Triiodide
Perchloric Acid
Picric Acid

(1) "Retrograde material" means any hazardous material which is not to be used, sold, or distributed for use in an originally intended or prescribed manner or for an originally intended or prescribed purpose and which meets one or more of the following criteria:

(a) Has undergone chemical, biochemical, physical, or other changes due to the passage of time or the environmental conditions under which it was stored

(b) Has exceeded a specified or recommended shelf life

(c) Is banned by law, regulation, ordinance, or decree

(d) Cannot be used for reasons of economics, health or safety, or environmental hazard

(2) "Retrograde material" does not include material designated in regulations adopted by the State Department of Health Services (SDHS) as included in a category which the SDHS shall title "Discarded commercial chemical products, off-specification species, container residues, and spill residues thereof", if either of the following conditions are met:

(a) The material is used in a manner constituting disposal and the material is not normally used in a manner constituting disposal.

(b) The material is burned for energy recovery and the material is not normally burned for energy recovery.

B. When all or part of the costs of a mandated program are reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.) only that portion of any increased costs payable from school district funds is eligible for reimbursement under the provision of Government Code Section 17561.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for form RC-1 and form RC-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file

an estimated or reimbursement claim. The State Controller's Office will revise the manual and claim forms as necessary.

A. Form RC-2, Component/Activity Cost Detail

This form is used to list the detailed costs. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials which have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on the mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form RC-1, Claim Summary

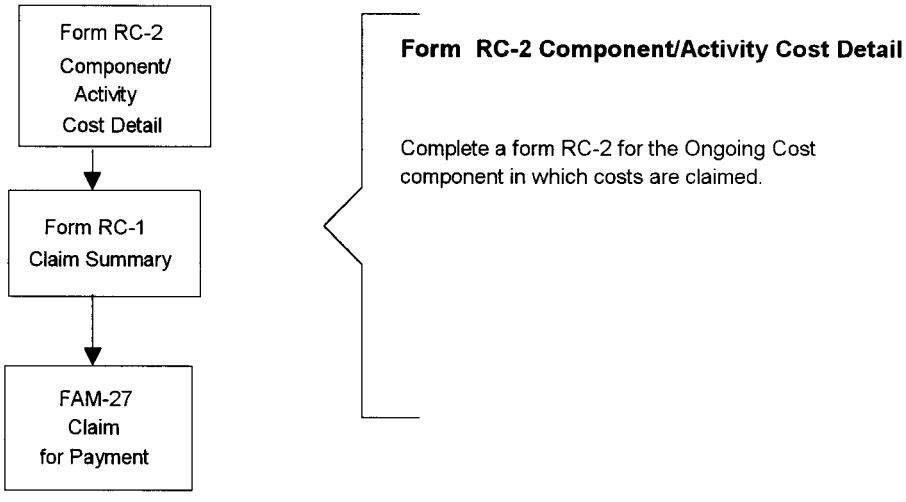
This form is used to summarize direct costs from form RC-2 and compute allowable indirect costs for the mandate. Leave the Claim Statistics section blank since no workload data is required for this mandate.

The amount of indirect costs may be computed on this form by using the Department of Education J-380 or J-580 rate, as applicable for the fiscal year of costs.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the school district or County Office of Education. All applicable information from form RC-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
REMOVAL OF CHEMICALS

For State Controller Use Only
(19) Program Number 00057
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **057**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) RC-1, (03)	
(23) RC-1, (04)(1)(d)	
(24) RC-1, (06)	
(25) RC-1, (07)	
(26) RC-1, (09)	
(27) RC-1, (10)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 057	REMOVAL OF CHEMICALS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form RC-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form RC-1, line (11). The total claimed amount must exceed $1,000..

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., RC-1, (03), means the information is located on form RC-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 057	MANDATED COSTS REMOVAL OF CHEMICALS CLAIM SUMMARY	FORM RC-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics

(03) Number of Schools Involved with the Removal of Chemicals.	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Supplies	(c) Contracted Services	(d) Total
1. Ongoing Costs				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) – {line (09) + line (10)}]	

Program 057	REMOVAL OF CHEMICALS CLAIM SUMMARY INSTRUCTIONS	FORM RC-1

(01) Enter the name of the claimant.

(02) Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which the costs were incurred or are to be incurred.

Form RC-1 must be filed for a reimbursement claim. Do not complete form RC-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form RC-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Claim Statistics: Enter the number of schools that are involved with the removal of chemicals for which costs were incurred for the fiscal year of claim.

(04) Reimbursable Components. Enter the totals from form RC-2, line (05) columns (d), (e) and (f) onto form RC-1, block (04) columns (a), (b), and (c). Total the row.

(05) Total Direct Costs. Total columns (a), (b), (c), and (d).

(06) Indirect Costs. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of (05)(d) and line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as direct result of this mandate. Submit a detail schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, and other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS REMOVAL OF CHEMICALS COMPONENT/ACTIVITY COST DETAIL	FORM RC-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check **only** one box per form to identify the component being claimed.

☐ Ongoing Costs

(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services
(05) Total ☐ Subtotal ☐ Page:_____ of _____					

REMOVAL OF CHEMICALS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM RC-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form RC-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, etc. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Consumed		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates for Service			Itemized Cost for Services Performed	Invoice

(05) Total line (04), columns (d), (e) and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e) and (f) to form RC-1, block (04) columns (a), (b) and (c) in the appropriate row.

SCHOOL ACCOUNTABILITY REPORT CARDS

1. Summary of Chapters 1463/89 and 759/92

Education Code § 33126
Chapter 912, Statutes of 1997
Chapter 824, Statutes of 1994
Chapter 1031, Statutes of 1993

Education Code § 35256 and 35256.1
Chapter 824, Statutes of 1994
Chapter 1463, Statutes of 1989

Education Code 35258
Chapter 918, Statutes of 1997

Education Code § § 41409 and 41409.3
Chapter 759, Statutes of 1992
Chapter 1463, Statutes of 1989

Proposition 98, an initiative approved by California voters, requires schools in each school district to develop and issue school accountability report cards and set forth thirteen items to be included in these report cards. Statutes adopted after the approval of Proposition 98 added new subjects to be included in the school accountability report cards.

The Commission on State Mandates, in the Statement of Decision adopted at the April 28, 1998 hearing, determined that Education Code Sections 33126, 35256, 35256.1, 35258, 41409, and 41409.3, impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

2. Eligible Claimants

With the exception of community colleges, any school district (K-12) or county board of education that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *"Annual Claiming Instructions for State Mandated Costs"* issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual district's claim does not exceed $200. A combined claim

must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code section 17561, subdivision (d)(3), initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1996-97 and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by February 24, 1999. If the reimbursement claim is filed after the deadline of February 24, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by February 24, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to item, "Reimbursable State Mandated Cost Programs," contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

For each eligible school district and county board of education, the direct and indirect costs of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Compilation, Analysis, and Reporting of Data

For the period beginning July 1, 1996, the cost of compilation and updating data, preparation of analyses, and the preparation of the new mandated provisions, items 12 to 19, added to the school accountability report cards (SARC's), as described below can be claimed.

(1) The degree to which pupils are prepared to enter the workforce;

(2) The total number of instructional minutes offered in the school year, separately stated for each grade level, as compared to the total number of the instructional minutes per school year required by state law, separately stated for each grade level;

(3) The total number of minimum days, as specified in Education Code sections 46112, 46113, 46117, and 46141 in the school year;

(4) The beginning, median, and highest paid to teachers in the district, as reflected in the district's salary scale;

(5) The average salary for school site principals in the district;

(6) The salary of the district superintendent;

(7) Based upon the state summary information provided by the Superintendent of Public Instruction pursuant to subdivision (b) of Education Code section 41409, the statewide average salary for the appropriate size and type of district for the following:

(a) Beginning, mid-range, and highest salary paid to teachers;

(b) school site principals; and

(c) district superintendents

(8) The statewide average of the percentage school district expenditures allocated for the salaries of administrative personnel for the appropriate size and type of district for the most recent fiscal year, provided by the Superintendent of Public Instruction pursuant to subdivision (a) of section 41409 of the Education Code;

(9) The percentage allocated under the district's corresponding fiscal year expenditure for the salaries of administrative personnel, as defined in Education Code sections 1200, 1300, 1700, 1800, and 2200 of the California School Accounting Manual published by the State Department of Education;

(10) The statewide average of the percentage of school district expenditures allocated for the salaries of teachers for the appropriate size and type of district for the most recent fiscal year, provided by the Superintendent of Public Instruction, pursuant to subdivision (a) of section 41409 of the Education Code; and

(11) The percentage of the budget that is expended for the salaries of teachers, as defined in section 1100 of the *California School Accounting Manual* published by the State Department of Education.

For the period beginning January 1, 1998, the required data and analyses includes the reporting of the eleven items above plus the following district-wide and site-specific information:

(1) Results by grade level from the assessment tool used by the school district using percentiles when available for the most recent three-year period, including the pupil achievement by grade level as measured by the statewide assessment developed by the state pursuant to Chapter 5 (commencing with section 60600) and Chapter 6 (commencing with section 60800) of Part 33 of the Education Code:

(2) The average verbal and math Scholastic Achievement Test scores of high school seniors to the extent such scores are provided to the school and the average percentage of seniors taking that exam for the most recent three-year period;

(3) The one-year dropout rate listed in California Basic Education Data System for the school site over the most recent three-year period;

(4) The distribution of class sizes at the school site by grade level, the average class size, and the percentage of pupils in kindergarten and grades 1 to 3, inclusive, participating in the Class size Reduction Program established pursuant to Chapter 6.10 (commencing with section 52120) of part 28 of the Education Code, using California Basic Education Data System information for the most recent three-year period;

(5) The total number of the school's credentialed teachers, the number of teachers relying upon emergency credentials, and the number of teachers working without credentials for the most recent three-year period;

(6) Any assignment of teachers outside of their subject area of competence for the first two years of the most recent three-year period;

(7) The annual number of schooldays dedicated to staff development for the most recent three-year period; and

(8) The suspension and expulsion rates for the most recent three-year period.

B. Annual Posting of School Accountability Report Cards on the Internet

A school district is connected to the Internet if one or more of its schools or the administrative office has a dedicated line or dial-up account to the Internet. These school districts are eligible for reimbursement as follows:

(1) School districts with district or individual school web sites are eligible to be reimbursed for the following activities in compliance with this mandate:

(a) One-time costs to add web pages for each school to the district web site or individual school web sites to post school accountability report card (SARC) information. School districts are eligible to claim one-time costs to add web pages for new schools on subsequent claims.

(b) One-time costs to purchase other software limited to a pro rata portion of newly purchased software used to prepare the SARC.

(c) Ongoing costs to annually post the SARC information on the district's web site or on individual school web sites.

(d) Ongoing costs to maintain electronic media storage space for the district's web site and individual school sites for posting the SARC information.

(e) Ongoing costs to purchase software specifically to convert the SARC to a file format capable of being posted on the Internet.

(f) Ongoing costs to annually convert the SARC information described in 6A. to formats capable of being posted on the district's web site or on individual school web sites.

(2) School districts without web sites on January 1, 1998, are eligible to be reimbursed for the following activities in compliance with this mandate:

(a) One-time costs to establish one web site for the district to post the SARC information described in 6A and to purchase other software, limited to a pro rata portion of newly purchased software used to prepare the SARC.

(b) One-time costs to develop and add web pages to post SARC information for each school. School districts are eligible to claim one-time costs to add web pages for new schools on subsequent claims.

(c) Ongoing costs to convert the SARC information to formats capable of being posted on the district's web site or on individual school web sites.

(d) Ongoing costs to annually post SARC information on the district's web site or on individual school web sites.

(e) Ongoing costs to maintain electronic media storage space for the district's web site and individual school web sites for posting the SARC information.

(f) Ongoing costs to purchase software specifically to convert the SARC to a file format capable of being posted on the Internet.

7. Reimbursement Limitations

A. School districts shall not be reimbursed for establishing an Internet connection nor for maintaining Internet access and shall not be reimbursed for the establishment of web sites for individual schools.

B. Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms SARC-1 and SARC-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form SARC-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form SARC-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits. In lieu of actual hours, the average number of hours devoted to each reimbursable activity may be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement for personal services include compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure. If a documented time study is the basis for claimed time spent, attach the time records with the claim. The State Controller's Office will review the time study for precision and reliability.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

(3) Contract Services

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

(4) Equipment

List the cost of equipment and other capital assets acquired for the purpose of this mandate. Explain the use of each type of equipment. Leased equipment (with an option to purchase), are considered purchases. The cost of the equipment cannot be expensed for the year of purchase, unless permitted by the Commission on State Mandates. Only the equipment's yearly depreciated value using the straight-line method may be claimed. The Internal Revenue Service *"Publication 946"* may be used to obtain an estimated useful life of the equipment. If the equipment is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the equipment that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

(5) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

(6) Training

The cost of training specified in Section 6, Reimbursable Activities, are reimbursable. Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form SARC-1, Claim Summary

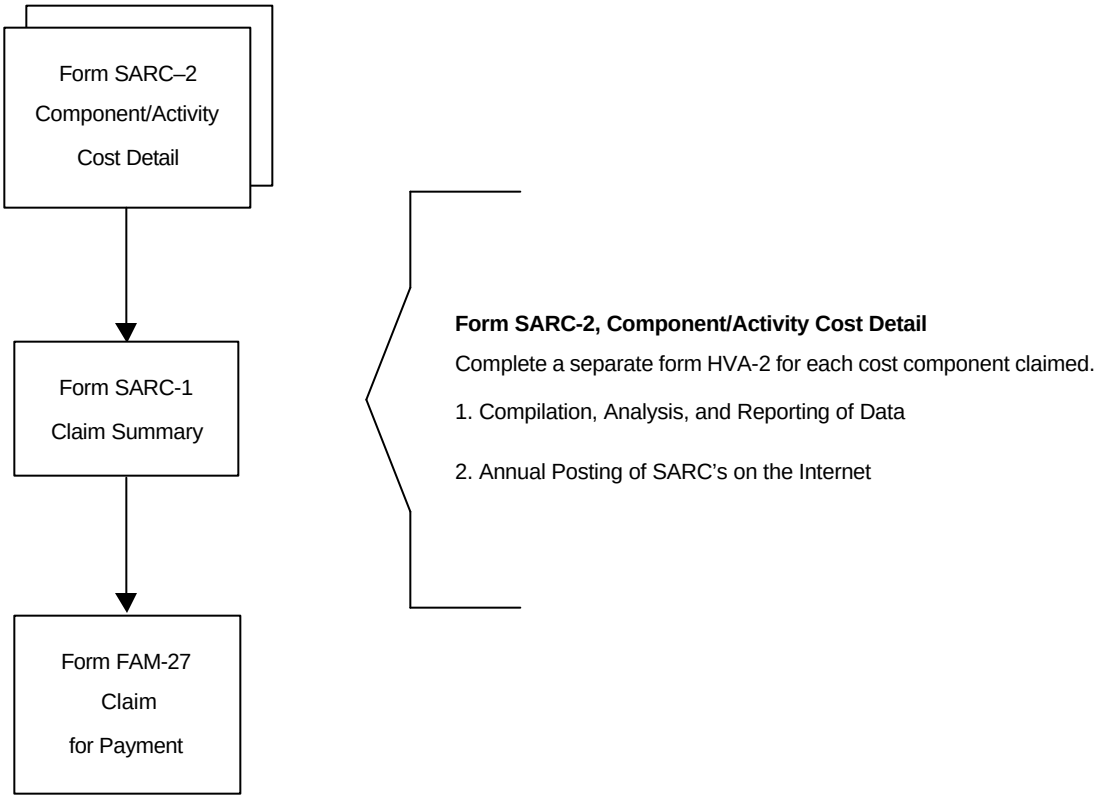
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form SARC-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SCHOOL ACCOUNTABILITY REPORT CARDS

For State Controller Use Only
(19) Program Number 00171
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **171**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) SARC-1, (04)(1)(f)	
(23) SARC-1, (04)(2)(f)	
(24) SARC-1, (06)	
(25) SARC-1, (07)	
(26) SARC-1, (09)	
(27) SARC-1, (10)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 171	SCHOOL ACCOUNTABILITY REPORT CARDS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SARC-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form SARC-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., SARC-1, (04)(1)(f), means the information is located on form SARC-1, block (04), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 171	MANDATED COSTS SCHOOL ACCOUNTABILITY REPORT CARDS CLAIM SUMMARY	FORM SARC-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___

Claim Statistics

(03) School district's website address:

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Equipment	(e) Contract Services	(f) Total
1. Compilation, Analysis, and Reporting Data						
2. Annual Posting of SARC's on the Internet						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) – {line (09) + line (10)}]	

Program 171	SCHOOL ACCOUNTABILITY REPORT CARDS CLAIM SUMMARY Instructions	FORM SARC-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form SARC-1 must be filed for a reimbursement claim. Do not complete form SARC-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SARC-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the school district's website address where the School Accountability Report Card information was posted on the Internet during the fiscal year of the claim.

(04) Reimbursable Components. For each reimbursable component, enter the total from form SARC-2, line (05), columns (d) through (g), to form SARC-1, block (04), columns (a) through (e), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 171	MANDATED COSTS SCHOOL ACCOUNTABILITY REPORT CARDS COMPONENT/ACTIVITY COST DETAIL	FORM SARC-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

☐ Compilation, Analysis, and Reporting Data ☐ Annual Posting of SARC's on the Internet

(04) Description of Expenses: Complete columns (a) through (h). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Equipment	(h) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 171	SCHOOL ACCOUNTABILITY REPORT CARDS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SARC-2

(01) Enter the name of the claimant.

(02) No entry required.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form SARC-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel expenses, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds are appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles			
Training	Employee Name/Title Name of Class		Dates Attended			Registration Fee			
Equipment	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Cost = Unit Cost x Quantity Used		Invoices
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Cost = Hourly Rate x Hours Worked or Total Contract	Copy of Contract and Invoices

(05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form SARC-1, block (04), columns (a), (b), (c), (d) and (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-01

SCHOOL BUS SAFETY I & II

APRIL 1, 2003

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the School Bus Safety I & II (SBS I & II) program. These claiming instructions are issued subsequent to adoption of the program's amended parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On July 29, 1999, the COSM determined that Chapter 624/92 et seq established costs mandated by the State according to the provisions listed in the amended P's & G's. Pursuant to Statutes of 2002, Chapter 1167, the COSM amended the P's & G's for the SBS II program on February 27, 2003, to remove costs for implementation of transportation plans as a reimbursable activity and to detail the documentation necessary to support reimbursement claims under this mandate. Refer to Sections IV and V of the attached amended P's & G's.

Eligible Claimants

Except for community colleges, any school district as defined in GC § 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

If you previously filed a claim that included costs for implementation of transportation plans, <u>you do not need to refile</u>. The SCO will review previously submitted claims and will reduce the claims by the amount submitted for implementation of transportation plans.

If you previously submitted a claim and do not have source documents, as described in section IV of the P's and G's, to support the reimbursement items contained in your claim, you must refile a reduced claim for fiscal years **1995-96 through 2001-02** within 120 days from the issuance of revised claiming instructions. These claims must be delivered or postmarked on or before **July 30, 2003.** For your reference, the P's & G's are included as an integral part of the claiming instructions.

This program has been suspended for the 2002-03 fiscal year by Budget Act Item 6110-295-0001, Chapter 379, Statutes of 2002. Therefore, no estimated and/or actual claims will be accepted for fiscal year 2002-03. Estimated claims for the 2003-04 (if program is not suspended) must be filed by January 15, 2004. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a

late penalty of 10%. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

For initial claims and annual claims filed prior to September 30, 2002, including amendments thereof, if the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed except as otherwise allowed by GC §17564. For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given year do not exceed $1,000, no reimbursement shall be allowed except as otherwise allowed by GC § 17564. The county superintendent of schools shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each school. Combined claims may be filed only when the county superintendent of schools is the fiscal agent for the school districts. A combined claim must show the individual claim costs for each eligible school district.

Reimbursement of Claims

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.

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC § 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district pursuant to this chapter* 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. All documents used to support the reimbursable activities, 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.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for three years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.shtml**.

Address for Filing Claims

Submit a signed, original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

* This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

Adopted: October 18, 1994
Amended: November 30, 1999
Amended: January 23, 2003
J:/mandates/2002/pga/02pga01sbs/pgaadopt012303

Amended Parameters and Guidelines

Education Code Section 38048
Education Code Section 39831.3
Education Code Section 39831.5
Vehicle Code Section 22112

Statutes 1992, Chapter 624
Statutes 1994, Chapter 831
Statutes 1996, Chapter 277
Statutes 1997, Chapter 739
Statutes 2002, Chapter 1167

School Bus Safety I and II

I. SUMMARY OF THE MANDATE

Statutes 1992, chapter 624 added Education Code section 39831.5, which required school districts to give emergency procedure and safety instruction to all pupils who are transported by school bus on school activity trips. Statutes 1992, chapter 624 also required school districts to document certain information each time that the safety instruction is given and to retain the documentation for a specified period of time, and required school bus drivers to use an approved hand-held "STOP" sign when escorting pupils across a highway or private road upon which the school bus is stopped, at a location where traffic is not controlled by a traffic officer or official traffic control signal.

At its hearing of February 24, 1994, the Commission on State Mandates (Commission) found that Education Code section 39831.5 and Vehicle Code section 22112, subdivision (c), subpart (3), imposed a new program or higher level of service within the meaning of article XIII B, section 6 of the California Constitution.

Statutes 1994, chapter 831 amended Education Code section 39831.5 to require, among other things, that school districts provide written information on school bus safety to the parents or guardians of pupils in prekindergarten, kindergarten, and grades 1 to 6, inclusive, at the time of pupil registration if the pupil had not previously been transported in a school bus. New subdivision (a)(1) of section 39831.5 specified certain material that must be included as part of the written information.

Statutes 1996, chapter 277 repealed section 39831.5 effective January 1, 1998, and enacted a new section 38048 which contains substantially the same provisions as section 39831.5 as amended by Statutes 1994, chapter 831.

Statutes 1997, chapter 739 added Education Code section 39831.3, which requires school districts and county offices of education to prepare a transportation safety plan, to follow the

transportation safety plan, to revise the transportation safety plan as required, and to keep a copy of the current transportation safety plan at each school subject to the plan.[1]

Statutes 1997, chapter 739 also amended Vehicle Code section 22112 to require school bus drivers to "operate the flashing red signal lights and stop signal arms . . . at all times when the school bus is stopped for the purpose of loading and unloading pupils," and not just when the pupils must cross a highway.

The Commission, in its statement of decision dated July 29, 1999, determined that Education Code section 39831.5 (now section 38048) as amended by Statutes 1994, chapter 831 and Statutes 1996, chapter 277; Education Code section 39831.3 and Vehicle Code section 22112, as amended by Statutes 1997, chapter 739, imposed a reimbursable state mandated new program or higher level of service within the meaning of article XIII B, section 6, of the California Constitution.

Statutes 2002, chapter 1167 required the Commission to amend these parameters and guidelines to specify that costs associated with implementation of transportation plans are not reimbursable and to detail the documentation necessary to support reimbursement claims under this mandate. This amendment shall apply to claims for costs incurred from July 1, 1995, to June 30, 2002, inclusive.

II. ELIGIBLE CLAIMANTS

Any "school district," as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes 1998, chapter 681 (effective September 22, 1998) stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year.

Statutes 1992, chapter 624 became effective September 14, 1992. San Jose Unified School District filed the test claim on Statutes 1992, chapter 624 on August 20, 1993. Therefore, costs incurred on or after September 14, 1992, for compliance with Statutes 1992, chapter 624, are reimbursable.

On December 22, 1997, Clovis Unified School District filed the test claim on Statutes 1994, chapter 831; Statutes 1996, chapter 277; and Statutes 1997, chapter 739. Therefore, in accordance with Section 17557, as in effect on the date of the filing of the test claim, the following are eligible for reimbursement:

- For compliance with Statutes 1994, chapter 831 (effective on September 27,1994), costs incurred on or after July 1, 1996;
- For compliance with Statutes 1996, chapter 277 (effective on January 1, 1997), costs incurred on or after January 1, 1997; and
- For compliance with Statutes 1997, chapter 739 (effective on January 1, 1998), costs incurred on or after January 1, 1998.

[1] Pursuant to Statutes 2002, chapter 1167, implementing the transportation plans is not reimbursable.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable.

Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

For initial claims and annual claims filed prior to September 30, 2002, including amendments thereof, if the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564. For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given fiscal year do not exceed $1000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

Notwithstanding these established periods of reimbursement, Government Code section 17581.5 states:

> (a) A school district shall not be required to implement or give effect to the statutes, or portion thereof, identified in subdivision (b) during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply:
>
> (1) The statute or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIIIB of the California Constitution.
>
> (2) The statute, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements.
>
> (b) This section applies only to the following mandates:
> (1) The School Bus Safety II mandate (Chapter 642 of the Statutes of 1992; Chapter 831 of the Statutes of 1994; and Chapter 739 of the Statutes of 1997).
> (2) The School Crimes Reporting II mandate (Chapter 759 of the Statutes of 1992 and Chapter 410 of the Statutes of 1995).

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 under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." 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, the following activities are reimbursable:

A. Instruction Prior to School Activity Trips

Giving safety instruction, including, but not limited to, location of emergency exits, location and use of emergency equipment, and responsibilities of passengers seated next to an emergency exit, to all pupils at the elementary and secondary level riding a school bus or school pupil activity bus on any school activity trip.

B. Record Keeping and Retention

Documenting the following information each time the safety information is given and maintaining the information for one year from the date of instruction:

1. Name of school district, county office of education.
2. Name and location of school.
3. Date of instruction.
4. Names of supervising adults.
5. Number of pupils participating.
6. Grade levels of pupils.
7. Subjects covered in instruction.
8. Amount of time taken for instruction.
9. Bus driver's name.
10. Bus number.
11. Additional remarks.

C. Hand-held Stop Signs

1. Stop Signs

Reasonable costs for the purchase or manufacture of the hand-held "STOP" signs required to comply with Vehicle Code section 22112, subdivision (c), subpart (3). The cost for replacement/refinishing of worn out signs due to normal wear and tear is reimbursable. The cost of a manufactured/refinished hand held sign shall not exceed the cost for which a sign can be purchased.

2. Number of Stop Signs

The number of claimable hand held signs shall equal the lesser of the number of school busses or school bus routes, plus an additional five percent (but not less than one additional sign) to provide spare signs for use in the event a sign is lost, stolen, or otherwise unusable or unavailable; providing, however, that the number of claimable hand held signs shall not exceed the number of operable school busses during the fiscal year, plus the additional five percent (but not less than one additional sign).

3. Stop Sign Storage

Reasonable costs of labor and associated costs for materials and supplies needed to provide legally necessary storage for the hand-held "STOP" signs on school busses when the signs are not in use.

D. Instructing Prekindergarten and Kindergarten Pupils

Instructing all prekindergarten and kindergarten pupils who are transported in a school bus or school activity bus in school bus emergency procedures and passenger safety. (Ed. Code, § 39831.5, subd. (a); Ed. Code, § 38048, subd. (a).)

E. Services to Pupils in Prekindergarten Through Grade 6

1. Determining which pupils in prekindergarten, kindergarten and grades 1 through 6, inclusive ("prekindergarten through grade 6") have not been previously transported by school bus or school activity bus. (Ed. Code, §39831.5, subd. (a)(1); Ed. Code, § 38048, subd. (a)(1).)
2. Providing written information on school bus safety at the time of pupil registration to parents or guardians of pupils in prekindergarten through grade 6 who were not previously transported in a school bus or school activity bus. (Ed. Code, § 39831.5, subd. (a)(1); Ed. Code, § 38048, subd. (a)(1).)
3. Updating the written information on new school bus safety information (including, but not limited to a list of school bus stops near each pupil's home, general rules of conduct at school bus loading zones, red light crossing instructions, school bus danger zones, and walking to and from school bus stops) to the parents or guardians of prekindergarten through grade 6 as necessary (for example, due to changes in procedures, changes in pupil residence, school of attendance, school bus routes or school bus stops). (Ed. Code, § 39831.5, subd. (a)(1); Ed. Code, § 38048, subd. (a)(1).)

The cost of the materials, supplies, postage, and duplication required by this component is reimbursable under this component.

F. Preparing and Revising Transportation Safety Plans

Preparing a transportation safety plan and revising the transportation safety plan as necessary. *Costs associated with implementation of transportation safety plans are not reimbursable.* (Ed. Code, § 39831.3, subds. (a), (a)(1), (a)(2)(A), (a)(3), and (b).) This reimbursable component includes, but is not limited to, labor time of school district personnel for preparation, review, and revision of the transportation safety plan, and providing a copy of the plan to each school and, upon request, to any officer of the California Highway Patrol. (Ed. Code § 39831.3, subds. (a), (a)(1), (a)(2)(A), (a)(3), and (b).)

The cost of the materials, supplies, and duplication required by this component is reimbursable under this component.

G. Policies, Procedures, Training, and Public Information

Informing district administrators, school site personnel, transportation services staff, school bus drivers, contract carriers, students, and parents about the new Vehicle Code requirements relating to the use of flashing red signal lamps and stop signal arms (Veh. Code, § 22112) and pupil transportation requirements for pupils in prekindergarten through grade 6, responding to inquiries about the changed procedures, preparing or revising related policies, procedures, and forms, and conducting and attending training sessions regarding the use of flashing red signal lamps and stop signal arms and pupil transportation requirements for pupils in prekindergarten through grade 6. The cost of materials and supplies used or distributed in training sessions and travel and seminar expenses for the school district personnel who conduct or attend training sessions is reimbursable under this component.

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. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter* 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. 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 SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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, services fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State 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, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

---

* This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SCHOOL BUS SAFETY I & II

For State Controller Use Only
(19) Program Number 00184
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 184

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) SBS-1, (03)(a)	
(23) SBS-1, (03)(b)	
(24) SBS-1, (04)(A)(f)	
(25) SBS-1, (04)(B)(f)	
(26) SBS-1, (04)(C)(f)	
(27) SBS-1, (04)(D)(f)	
(28) SBS-1, (04)(E)(f)	
(29) SBS-1, (04)(F)(f)	
(30) SBS-1, (04)(G)(f)	
(31) SBS-1, (06)	
(32) SBS-1, (07)	
(33) SBS-1, (09)	
(34) SBS-1, (10)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/ 20___**	(12) **20___/ 20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 184	SCHOOL BUS SAFETY I & II Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SBS-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form SBS-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. SBS-1, (04)(A)(f), means the information is located on form SBS-1, block (04), line (A), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 184	MANDATED COSTS SCHOOL BUS SAFETY I & II CLAIM SUMMARY	FORM SBS-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/ 20___

Claim Statistics

(03) (a) Average daily attendance (ADA) for the district for each year	
(b) Number of students who utilize the school transportation system during the fiscal year	

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Fixed Assets	(e) Contract Services	(f) Total
A. Providing Instructions Prior to School Activity Trips						
B. Record Keeping and Retention						
C. Procuring and Storing Hand-held Stop Signs						
D. Instructing Pre-kindergarten and Kindergarten Pupils						
E. Services to Pupils in Prekindergarten through Grade 6						
F. Preparing and Revising Transportation Safety Plans						
G. Policies, Procedures, Training, and Public Information						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x Line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + Line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount	[Line (08) – {Line (09) + Line (10)}]	

Program 184	SCHOOL BUS SAFETY I & II CLAIM SUMMARY Instructions	FORM SBS-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

From SBS-1 must be filed for a reimbursement claim. Do not complete form SBS-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SBS-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the average daily attendance (ADA) for the district for the fiscal year.

(b) Enter the number of students who utilize the school transportation system during the fiscal year.

(04) Reimbursable Components. For each reimbursable component, enter the total from form SBS-2, line (05), columns (d), (e), (f), (g), and (h) to form SBS-1, block (04) columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, line (13) for the Reimbursement Claim. The total claimed amount must exceed $1,000.

Program 184	MANDATED COSTS SCHOOL BUS SAFETY I & II COMPONENT/ACTIVITY COST DETAIL	FORM SBS-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- ☐ Providing Instructions Prior to School Activity Trips
- ☐ Record Keeping and Retention
- ☐ Procuring and Storing Hand-held Stop Signs
- ☐ Instructing Pre-kindergarten and Kindergarten Pupils
- ☐ Services to Pupils in Prekindergarten through Grade 6
- ☐ Preparing and Revising Transportation Safety Plans
- ☐ Policies, Procedures, Training, and Public Information

(04) Description of Expenses: Complete columns (a) through (h)

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Fixed Assets	(h) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 184	SCHOOL BUS SAFETY I & II COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SBS-2

(01) Enter the name of the claimant.

(02) Enter the applicable fiscal year in which costs were incurred.

(03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form SBS-2 shall be prepared for each component that applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rate(s), fringe benefit(s), materials and supplies used, travel and training, fixed assets, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Title Activities	Benefit Rate	Hours Worked	Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Rate x Days or Miles Total Travel Cost			
Training	Employee Name/Title Name of Class		Dates Attended			Registration Fee			
Fixed Assets	Description of Equipment Purchased Equipment I.D.	Unit Cost	Quantity Used				Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Hourly Rate x Hours Worked or Total Contract	Copy of Contract

(05) Total line (04), columns (d), (e), (f) , (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form SBS-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2000-13

SCHOOL CRIMES REPORTING II

DECEMBER 4, 2000

In accordance with Government Code (GC) Section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for School Crimes Reporting II. These claiming instructions are issued subsequent to the adoption of the program's amended parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On March 30, 2000, COSM determined that the School Crimes Reporting II program establishes costs mandated by the state according to the provisions listed in the attached P's and G's. For your reference, the P's and G's are included as an integral part of the claiming instructions.

Eligible Claimants

With the exception of community colleges, any school district, as defined in GC § 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Reimbursable Methods

A unit cost rate was established by COSM for costs incurred for components A through E. Actual costs may be claimed for components F through I and other reimbursable expenditures.

A. Uniform Allowance Method

In lieu of actual costs, the uniform time allowance listed on form SCR-2, column (03)(a), as provided for in the P's and G's, shall be used to claim the cost of each reimbursable component A through E. This uniform allowance covers direct costs incurred in compliance with this mandate for activities A through E. Form SCR-2 is used to detail the costs and statistics for claiming. Forms SCR-1 and FAM-27 are used to summarize all costs associated with the Uniform Allowance Method.

B. Actual Cost Method

Actual costs of administering the School Crimes Reporting II program in compliance with this mandate may be claimed. The following are reimbursable expenditures related to School Crimes Reporting II: Salaries and benefits, materials and supplies, travel and training expenses, fixed assets, and contract services. Form SCR-3 must be completed to claim actual costs associated with this mandate. Form SCR-1, column (04)(a) through (f), must be completed to claim actual costs incurred for activities listed under components F through I. Forms SCR-1 and FAM-27 are then used to summarize these costs.

Filing Deadlines

Eligible claimants have the option of filing new reimbursement claims for fiscal years 1996-97 through 1998-99 for reimbursable activities pursuant to these amended P's and G's. If an eligible claimant exercises this option, the new reimbursement claim or claims shall include a reduction under "Other Reimbursements" for payments received on the original reimbursement claim for the School Crime Statistics Reporting and Validation mandate for the applicable fiscal year. SCO will process and pay the reimbursement claims if any, filed by eligible claimants that do not exercise this option pursuant to the original P's and G's and the statutory provisions that applied to those claims when filed.

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for the 1996-97 through 1999-00 fiscal years must be filed with SCO and must be delivered or postmarked on or before **April 3, 2001**. Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by **January 15** of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. If the claims are late the penalty should be applied to a fiscal year. Do not prorate the penalty among fiscal years. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Estimated claims for 2000-01 must be filed with SCO and postmarked by **April 3, 2001.** Thereafter, they must be filed with SCO and postmarked by **January 15** of the fiscal year in which costs will be incurred. Timely filed claims are paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual claim does not exceed $200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The

county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to SCO on request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and a copy of all other forms and supporting documents to:

If delivery is by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivery is by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: September 28, 2000
F:/mandates/1997/97tc03/pg092800
Document Date: September 12, 2000

Parameters And Guidelines

Penal Code Sections 628.2 and 628.6
and
California Department of Education's
"Standard School Crime Reporting Forms"
Statutes of 1984, Chapter 1607
Statutes of 1988, Chapter 78
Statutes of 1989, Chapter 1457
School Crimes Statistics Reporting and Validation

Amended to Include

Statutes of 1992, Chapter 759
Statutes of 1995, Chapter 410
Title 5, California Code of Regulations sections 700-704
California Department of Education Guidelines for School Crimes Reporting
School Crimes Reporting II

I. SUMMARY OF THE MANDATES

Statutes of 1984, Chapter 1607, added section 628, 628.1, and 628.2 to the Penal Code to establish the requirement that school districts collect and report data regarding crimes committed within their jurisdiction.

Statutes of 1988, Chapter 78, amended section 628.2 to include county offices of education in the reporting program, specify certain school district and county office of education personnel as being responsible for the timely filing of the school crime reports, and added Education Code section 14044 which imposes a sanction upon school districts and county offices of education for failure to timely file.

At its hearing of May 22, 1990, the Commission on State Mandates found that Penal Code section 628.2, as added by Statutes of 1984, Chapter 1607, and amended by Statutes of 1988, Chapter 78, and the Standard School Crimes Reporting Forms and corresponding instructions, imposed a new program or higher level of service upon school districts within the meaning of section 6, article XIII B of the California Constitution.

Statutes of 1989, Chapter 1457, made the following changes to the Penal Code: amended section 626.1 to require school superintendents, at the request of the State Superintendent of Instruction, to notify parents of the contents and availability of the Attorney General's school crime handbook; amended section 628.2 to extend the reporting due date from January to March and required school site administrators to be provided information on the reporting criteria; added section 628.4 which requires the California Department of Education to distribute to all schools an annual school crime report; added section 628.5 which requires the

California Department of Education to identify criteria for validating the reported incidence of each crime description; and added section 628.6 which requires the California Department of Education to inform school districts and districts to inform school sites of the new validation criteria.

At its hearing of May 30, 1991, the Commission on State Mandates found that Penal Code section 628.2, as amended by Statutes of 1989, Chapter 1457, and Penal Code section 628.6, as added by Statutes of 1989, Chapter 1457, imposed a new program or higher level of service upon school districts within the meaning of section 6, article XIII B of the California Constitution.

Statutes of 1992, Chapter 759, made certain non-substantive changes to Penal Code section 628.2and continued the state-mandated school crimes reporting and validation procedures. Chapter 410, Statutes of 1995 provided Legislative intent that the school crimes reporting procedures be clarified by regulation and amended Penal Code sections 628.2 and 628.6 to add Department of Education guidelines to the list of documents that school districts are required to provide to each school. Title 5, California Code of Regulations sections 700-704 effective September 13, 1995, imposed a more detailed set of school crime reporting procedures on school districts.

In its Statement of Decision adopted March 30, 2000, the Commission on State Mandates found that Penal Code sections 628.2 and 628.6, as amended by Statutes of 1992, Chapter 759, and Statutes of 1995, Chapter 410, title 5, California Code of Regulations sections 700-704, and the California Department of Education Guidelines for School Crimes Reporting imposed a new program or higher level of service upon school districts within the meaning of section 6, article XIII B of the California Constitution.

II. ELIGIBLE CLAIMANTS

Any "school district", as defined in Government Code section 17519, except for a community college district, which incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code, prior to its amendment by Statutes of 1998, Chapter 681, stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that year. The initial test claim for this mandate was filed on December 18, 1989, therefore all mandated costs incurred on or after July 1, 1988, for implementation of Statutes of 1984, Chapter 1607, and Statutes of 1988, Chapter 78, (*School Crimes Reporting*) are reimbursable. The second test claim for this mandate was filed on November 30, 1990, therefore all mandate costs incurred on or after January 1, 1990, for the implementation of Statutes of 1989, Chapter 1457, (*School Crimes Validation*) are reimbursable. The third test clam for this mandate (*School Crimes Reporting II*) was filed on December 16, 1997. Therefore, all costs incurred on or after July 1, 1996 for compliance with the mandates in Statutes of 1992, Chapter 759, Statutes of 1995, Chapter 410, title 5,

California Code of Regulations sections 700-704, and the California Department of Education Guidelines for School Crimes Reporting are eligible for reimbursement.

Eligible claimants shall have the option of filing new reimbursement claims for Fiscal Years 1996-97 through 1998-99 to claim the costs of the reimbursable activities pursuant to these amended Parameters and Guidelines. If an eligible claimant exercises this option, the new reimbursement claim or claims shall include a reduction under "other reimbursements" for any payments received on the original reimbursement claims for the *School Crimes Statistics and Reporting and Validation* mandate for the applicable fiscal year. The State Controller's Office shall process and pay the reimbursement claims, if any, filed by any eligible claimants that do not exercise this option pursuant to the original Parameters and Guidelines and the statutory provisions that applied to those clams when filed.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Section 17561, subdivision (d) (3) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of issuance of claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

The direct and indirect costs of labor, materials and supplies, contracted services, equipment, training, and travel incurred for the following mandate components are eligible for reimbursement:

A. On-site Data Collection

For each principal, site director, school police services director, or their designates, to collect and submit to the school district or county superintendent the data specified by the "CSSA School Crime Reporting Form" or its equivalent. This component includes time spent by school district personnel to investigate the facts necessary to determine whether an incident is reportable and to accurately complete the information required by the CSAA School Crime Reporting Form. The investigation time may not be claimed if the same time by the same personnel was claimed under the *Law Enforcement Agency Notifications* mandate or the *Pupil Suspensions, Expulsions, and Expulsion Appeals* mandate.

B. Cross-Checking Data

For school district personnel at the site level and at the district level to cross-check data in the CSSA School Crime Reporting Forms with other site-level data (for example, suspension data, maintenance logs, and theft and vandalism reports) each month to assure that the CSSA School Crime Reporting Forms are accurate and that all reportable incidents are reported, to contact the appropriate site or program CSSA administrator about necessary corrections, and to void the original CSSA School Crime Reporting Form and prepare a corrected CSSA School Crime Reporting Form when corrections are necessary.

C. Data Compilation and Reporting
For the school district or county superintendent, school police services director, or their designates, to compile the specified school crimes data, to notify the California Department of Education or its designee about the reporting option selected by the district, and to submit the aggregated data to the California Department of Education in the manner and at the times prescribed.

D. Record Retention
For school sites and programs to retain the individual CSSA School Crime Reporting Forms and data supporting the information contained in the CSSA School Crime Reporting Forms for not less than three years after the incident was reported.

E. Reporting of Data to the Sites
For the school police services director, or other designated administrator, to provide information to each school site about the school crime reporting program, the crime description included in the reporting program, the California Department of Education Guidelines for School Crimes Reporting, and validation criteria identified by the California Department of Education.

F. Validation Process
For school district personnel to participate in validation site visits conducted by the California Department of Education or its designee.

G. Compliance with State Agency Reviews
For the school district or county office of education to respond to information required by California Department of Education regarding this mandate.

H. Policies, Procedures, and Systems
For school districts to develop a system and policies and procedures to assure that all crimes are systematically reported (one-time) and to update or revise the system and policies and procedures as necessary (ongoing).

I. Training
For school districts to train school district personnel on school crime reporting procedures and any changes in the state's CSSA reporting program.

V. UNIFORM ALLOWANCES
Pursuant to Government Code section 17557, the Commission on State Mandates is adopting uniform allowances for reimbursement of the costs incurred for the activities described under Components A, B, C, D, and E of part IV, Reimbursable Activities in lieu of payment of the actual direct costs incurred for those activities. The uniform allowances cover all direct costs of performing activities described under Components A, B, C, D, and E of part IV, Reimbursable Activities.

Unit time is the total time allowed for all activities listed under the component. If more than one employee spends time on the component, the total time must be allocated accordingly. (For example, the uniform time for component A allows for a total of 1.7 hours per report for completing all activities in that component, regardless of how many employees are involved.)

A. Uniform Allowances for Component A

If school districts claim investigation time under this mandate, school districts shall be reimbursed for the activities listed in Component A based upon a uniform time allowance of one hour and 42 minutes (1.7 hours) for each CSSA School Crimes Reporting Form that is completed. Reimbursement for this Component is determined by multiplying (1) the uniform time allowance times (2) the hourly salary and benefit rate for the personnel who perform these activities times (3) the number of CSSA School Crimes Reporting Forms completed by that personnel.

If school districts claim investigation time under the *Law Enforcement Agency Notifications* mandate or the *Pupil Suspensions, Expulsions, and Expulsion Appeals* mandate, school districts shall be reimbursed for the remaining activities listed in Component A based upon a uniform time allowance of 12 minutes (.2 hours) for each CSSA School Crimes Reporting Form that is completed. Reimbursement for this Component is determined by multiplying (1) the uniform time allowance times (2) the hourly salary and benefit rate for the personnel who perform these activities times (3) the number of CSSA School Crimes Reporting Forms completed by that personnel.

B. Uniform Allowances for Component B

School districts shall be reimbursed for the activities listed in Component B (except for contacting the appropriate site or program personnel about the need for corrections and the preparation of a new CSSA School Crimes Reporting Form when the original CSSA School Reporting Form required corrections) based upon a uniform time allowance of 30 minutes (0.5 hours) for each CSSA School Crimes Reporting Form that is completed. Reimbursement for this portion of Component B is determined by multiplying (1) the uniform time allowance times (2) the hourly salary and benefit rate for the personnel who perform these activities times (3) the number of CSSA School Crimes Reporting Forms.

School districts shall be reimbursed for contacting the appropriate site or program personnel about the need for corrections and the preparation of a new CSSA School Crimes Reporting Form when the original CSSA School Reporting Form required corrections based upon a uniform time allowance of 42 minutes (.7 hours) for each CSSA School Crimes Reporting Form that requires corrections. Reimbursement for this Component is determined by multiplying (1) the uniform time allowance times (2) the hourly salary and benefit rate for the personnel who perform these activities times (3) the number of corrected CSSA School Crimes Reporting Forms completed by that personnel.

C. Uniform Allowances for Component C

School districts shall be reimbursed for the activities listed in Component C based upon a uniform time allowance of twelve minutes (0.2 hours) for each CSSA School Crimes

Reporting Form that is reported. Reimbursement for this Component is determined by multiplying (1) the uniform time allowance times (2) the hourly salary and benefit rate for the personnel who perform these activities times (3) the number of CSSA School Crimes Reporting Forms reported.

D. Uniform Allowances for Component D

School districts shall be reimbursed for the activities listed in Component D based upon a uniform time allowance of six minutes (0.1 hours) for each CSSA School Crimes Reporting Form that is reported. Reimbursement for this Component is determined by multiplying (1) the uniform time allowance times (2) the hourly salary and benefit rate for the personnel who perform these activities times (3) the number of CSSA School Crimes Reporting Forms reported.

E. Uniform Allowances for Component E

School districts shall be reimbursed for the activities listed in Component E based upon a uniform time allowance of twelve minutes (0.2 hours) for each school, program or site. Reimbursement for this Component is determined by multiplying (1) the uniform time allowance times (2) the hourly salary and benefit rate for the personnel who perform these activities times (3) the number of schools, programs and sites at the school district.

VI. CLAIM PREPARATION

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each component of reimbursable activities identified in Section IV of these Parameters and Guidelines.

A. Direct Costs

1. Employee Salaries and Benefits

Identify the employee(s) and/or the classification of the employee involved. Describe the mandated activities performed and the productive hourly rate, and the related benefits. For Components A, B, C, D, and E, show the time for the activities based upon the Uniform Allowances set forth in Section V. For Components F, G, H, and I, specify the number of hours devoted to the reimbursable activity. The average number of hours devoted to each activity may be claimed if supported by a documented time study.

Reimbursement for personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits includes regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance.

2. Materials and Supplies

Only the expenditures which can be identified as a direct cost of the mandate can be claimed. List cost of materials and supplies which have been consumed specifically for the purpose of this mandate. 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 based on a recognized method of costing.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the service(s), including any fixed contracts for services. Describe the activity(ies) performed by each contractor, give the number of hours charged for the activity, if applicable, show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim. If a contractor performs the activities listed in Components A, B, C, D, or E, of part IV. Reimbursable Activities, list the hourly contract rate for the contractor's personnel who performed the activities when using the uniform allowance.

4. Equipment and Other Capital Assets

List the purchase price paid for equipment and other capital assets acquired for this mandate. Purchase price includes taxes, delivery costs, and installation costs. If the equipment or other fixed assets is used for purposes other than for this mandate, only the pro rata portion of the purchase price can be claimed.

5. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name of the person traveling, purpose of travel, inclusive dates of travel, destination points, and travel costs.

6. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV of these Parameters and Guidelines, is eligible for reimbursement. Identify the person traveling by name and job classification. Provide the title and subject of the training session, the dates attended, and the location. Reimbursable costs may include salaries and benefits, transportation, lodging, per diem, and registration fees.

B. Indirect Costs

1. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

2. County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the State Department of Education.

C. Exceptional Costs for Components A-E

The Commission has not identified any circumstances which would cause a school district to incur additional costs to implement this mandate which have not already been incorporated in the uniform cost allowances for Components A-E.

School districts incurring any identified unique costs within the scope of the reimbursable mandate activities may submit a Request to Amend the Parameters and Guidelines to the

Commission for the unique costs to be approved for reimbursement, subject to the provisions of California Code of Regulations, Title 2, section 1183.2.

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents (for example, employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. For Components that are reimbursed on the basis of a uniform allowance, the only required source documents are copies of the CSSA School Crimes Reporting Forms, reports to the California Department of Education, or other documents maintained by the school district that support the units claimed. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim. These documents must be made available to the State Controller on the request.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., service fees collected, federal funds, other state funds, etc., shall be identified and deducted from this claim.

IX. REQUIRED CERTIFICATION

An authorized representative of the claimant will required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those cost mandated by the State contained herein.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SCHOOL CRIMES REPORTING II

For State Controller Use Only
(19) Program Number 00190
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **190**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) SCR-1, (03)	
(23) SCR-1, (04)(A)(f)	
(24) SCR-1, (04)(B)(f)	
(25) SCR-1, (04)(C)(f)	
(26) SCR-1, (04)(D)(f)	
(27) SCR-1, (04)(E)(f)	
(28) SCR-1, (04)(F)(f)	
(29) SCR-1, (04)(G)(f)	
(30) SCR-1, (04)(H)(f)	
(31) SCR-1, (04)(I)(f)	
(32) SCR-1, (06)	
(33) SCR-1, (07)	
(34) SCR-1, (09)	
(35) SCR-1, (10)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim
Telephone Number ( ) - Ext.
E-Mail Address

Program 190	SCHOOL CRIMES REPORTING II Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SCR-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form SCR-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., SCR-1, (04)(A)(f), means the information is located on form SCR-1, block (04), line (A), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 190	MANDATED COSTS SCHOOL CRIMES REPORTING II CLAIM SUMMARY	FORM SCR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) Number of CSSA incident forms received and forwarded to CDE	

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Fixed Assets	(e) Contract Services	(f) Total
A. On-Site Data Collection						
B. Cross-Checking Data						
C. Data Compilation and Reporting						
D. Record Retention						
E. Reporting of Data to the Sites						
F. Validation Process						
G. Compliance with State Agency Reviews						
H. Policies, Procedures, and Systems						
I. Training						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

Program 190	SCHOOL CRIMES REPORTING II CLAIM SUMMARY Instructions	FORM SCR-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form SCR-1 must be filed for a reimbursement claim. Do not complete form SCR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SCR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of CSSA incident forms received by the school district or the county office of education and forwarded to the California Department of Education.

(04) Reimbursable Components. For reimbursable components A through E, enter the totals from form SCR-2, column (d), to form SCR-1, block (04), column (f), in the appropriate row. For reimbursable components F through I, enter the totals from form SCR-3, line (05), columns (d) through (h), to form SCR-1, block (04), columns (a) through (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns A(f) through I(f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the

mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

Less: Payments received on the original reimbursement claims for the School Crimes Statistics Reporting and Validation mandate for the applicable year for claimants who exercised the option of filing new claims for the 1996-97 through 1998-99 fiscal years.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 190	MANDATED COSTS SCHOOL CRIMES REPORTING II COMPONENT/ACTIVITY COST DETAIL	FORM SCR-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

Direct Costs	Object Accounts			
(03) Reimbursable Components	(a)	(b)	(c)	(d)
A. On-Site Data Collection	Uniform Time Allowance (hours)	Hourly Salary and Benefit Rate of Personnel	Number of CSSA Forms Completed by Personnel	Total Cost
1. Investigation Time	1.7			
2. Combined Investigation Time*	0.2			
3. Component Total				
B. Cross-Checking Data	Uniform Time Allowance (hours)	Hourly Salary and Benefit Rate of Personnel	Number of CSSA Forms Completed by Personnel	Total Cost
1. CSSA Forms Requiring Completion	0.5			
2. Correcting Completed CSSA Forms	0.7			
3. Component Total				
	Uniform Time Allowance (hours)	Hourly Salary and Benefit Rate of Personnel	Number of CSSA Reporting Forms Reported	Total Cost
C. Data Compilation and Reporting	0.2			
	Uniform Time Allowance (hours)	Hourly Salary and Benefit Rate of Personnel	Number of CSSA Reporting Forms Reported	Total Cost
D. Record Retention	0.1			
	Uniform Time Allowance (hours)	Hourly Salary and Benefit Rate of Personnel	Number of School Programs or Sites at the School District	Total Cost
E. Reporting of Data to the Sites	0.2			

* Use if investigation time was claimed under the LEAN or PSEA mandates.

Program 190	SCHOOL CRIMES REPORTING II COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SCR-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components:

A.1. Investigation Time. Enter the average hourly salary rate of all personnel who performed this activity in column (b). Enter the number of CSSA forms completed by personnel during the fiscal year of the claim in column (c). Multiply columns (a) times column (b) times column (c). Enter the total in column (d). **Do not include a CSSA form as part of the subtotal in column A.1.(c) if it is also claimed under A.2.(c).**

Investigation time may not be claimed if the same time by the same personnel was claimed under the Law Enforcement Agency Notification (LEAN) mandate or the Pupil Suspensions, Expulsions, and Expulsion Appeals (PSEA) mandate. For these incidences, include the CSSA forms as part of the subtotal in column A.2.(c).

A.2. Combined Investigation Time*. Use this unit time allowance if the investigation time was also claimed under Chapter 1117/89, LEAN, or Chapter 1253/75, PSEA.

Enter the average hourly salary rate of all personnel who performed this activity in column (b). Enter the number of CSSA forms completed by personnel during the fiscal year of the claim in column (c). Multiply columns (a) times column (b) times column (c). Enter the total in column (d). **Do not include a CSSA form as part of the subtotal in column A.2.(c) if it is also claimed under A.1.(c).**

Each CSSA form is only to be counted once and included as part of the subtotal in either column A.1.(c) or column A.2.(c). The total of columns A.1.(c) and A.2.(c) should equal the total number of CSSA forms completed by the school district during the fiscal year of the claim.

A.3. Component Total. Add line A.1., column (c) and line A.2., column (c). Enter the total in line A.3., column (c). Add line A.1., column (d) and line A.2., column (d). Enter the total in line A.3., column (d), and carry this amount forward to form SCR-1, block (04), line A., column (f).

B.1. CSSA Forms Requiring Completion. Enter the average hourly salary rate of all personnel who performed this activity in column (b). Enter the number of CSSA forms that required completion by personnel during the fiscal year of the claim in column (c). Multiply columns (a) times column (b) times column (c). Enter the total in column (d).

B.2. Correcting Completed CSSA Forms. Enter the average hourly salary rate of all personnel who performed this activity in column (b). Enter the number of completed CSSA forms that were corrected by personnel during the fiscal year of the claim in column (c). Multiply columns (a) times column (b) times column (c). Enter the total in column (d).

B.3. Component Total. Add line B.1., column (d) and line B.2., column (d). Enter the total in line B.3., column (d), and carry this amount forward to form SCR-1, block (04), line B., column (f).

C. Data Compilation and Reporting. Enter the average hourly salary rate of all personnel who performed this activity in column (b). Enter the number of CSSA reporting forms that were reported during the fiscal year of the claim in column (c). Multiply columns (a) times column (b) times column (c). Enter the total in column (d) and carry this amount forward to form SCR-1, block (04), line C., column (f).

D. Record Retention. Enter the average hourly salary rate of all personnel who performed this activity in column (b). Enter the number of CSSA reporting forms that were reported during the fiscal year of the claim in column (c). Multiply columns (a) times column (b) times column (c). Enter the total in column (d) and carry this amount forward to form SCR-1, block (04), line D., column (f).

E. Reporting Data to the Sites. Enter the average hourly salary rate of all personnel who performed this activity in column (b). Enter the number of school programs or sites at the school district during the fiscal year of the claim in column (c). Multiply columns (a) times column (b) times column (c). Enter the total in column (d) and carry this amount forward to form SCR-1, block (04), line E., column (f).

Program 190	MANDATED COSTS SCHOOL CRIMES REPORTING II COMPONENT/ACTIVITY COST DETAIL	FORM SCR-3

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Validation Process ☐ Policies, Procedures, and Systems

☐ Compliance with State Agency Reviews ☐ Training

(04) Description of Expenses: Complete columns (a) through (h). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Fixed Assets	(h) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 190	SCHOOL CRIMES REPORTING II COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SCR-3

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form SCR-3 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, productive hourly rates, actual time spent by each employee, fringe benefits, supplies used, travel and training expenses, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Travel and Training Travel	Purpose of Travel Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Transportation Cost	Days Miles Transportation Mode			Rate x Days or Miles = Total Transportation Cost			
Training	Employee Name and Title Name of Class		Dates Attended			Registration Fee			
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Cost = Unit Cost x Quantity Used		Invoices
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Dates of Service					Cost = Hourly Rate x Hours Worked or Total Contract	Copy of Contract and Invoices

(05) Total line (04), columns (d) through (h), and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h), to form SCR-1, block (04), columns (a) through (e), in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-04

SCHOOL DISTRICT FISCAL ACCOUNTABILITY REPORTING

APRIL 8, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the School District Fiscal Accountability Reporting program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Education Codes Sections, 42100, 42127, 42127.5, 42127.6, 42128, 42131, and Government Code Section 3540.2, as added and amended by Chapter 100, Statutes of 1981, et al list the specific new activities required to comply with the budget process.

On October 26, 2000, the COSM determined that Chapter 100/81, et al establish costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Except for community colleges, any school district, as defined in Government Code Section 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of this program are reimbursable for fiscal years 1996-97, through 2000-01 and must be filed with the SCO and be delivered or postmarked on or before **August 6, 2002**. Estimated claims for 2001-02 fiscal year must also be delivered or postmarked on or before **August 6, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants

can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: January 24, 2002
Corrected: February 7, 2002
j:\Mandates\1997\97tc19\PsGs\pgcorrected020702

Parameters and Guidelines

Education Code Sections 42100, 42127, 42127.5, 42127.6, 42128, 42131,
and Government Code Section 3540.2

Statutes of 1981, Chapter 100
Statutes of 1985, Chapter 185
Statutes of 1986, Chapter 1150
Statutes of 1987, Chapters 917 and 1452
Statutes of 1988, Chapters 1461 and 1462
Statutes of 1990, Chapter 525
Statutes of 1991, Chapter 1213
Statutes of 1992, Chapter 323
Statutes of 1993, Chapters 923 and 924
Statutes of 1994, Chapters 650 and 1002
Statutes of 1995, Chapter 525

School District Fiscal Accountability Reporting

I. SUMMARY OF THE MANDATE

On October 26, 2000, the Commission on State Mandates (Commission) adopted its Statement of Decision finding that Education Code sections 42100, 42127, 42127.5, 42127.6, 42128, and 42131 and Government Code section 3540.2 require some new activities, as specified below, which constitute new programs or higher levels of service within existing programs upon school districts and/or county offices of education within the meaning of article XIII B, section 6 of the California Constitution and impose costs mandated by the state pursuant to Government Code section 17514.

Accordingly, the Commission approved this test claim for the following specific new activities required comply with the budget process:

School District Activities:

1. Sending a statement of receipts and expenditures for the preceding fiscal year to the county superintendent of schools, pursuant to Education Code section 42100.
2. Adjusting for the change in the deadline for adopting the revised school district budget, from on or before September 15, to on or before September 8, pursuant to Education Code section 42127.
3. Making available for public review, not later than 45 days after the Governor signs the annual State Budget Act, any revisions in revenues and expenditures made to the school district budget to reflect the funding made available by that State Budget Act, pursuant to Education Code section 42127.
4. Drafting a statement of correction when the school district incurs a negative balance, pursuant to Education Code section 42127.5.

5. Certifying in writing, either positively, qualifiedly, or negatively, within 45 days after the close of the period being reported, whether the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year, pursuant to Education Code section 42131.

6. Filing with the county superintendent of schools a copy of the financial obligation certification, and a copy of the report submitted to the school district governing board required by Education Code section 42130, pursuant to Education Code section 42131.

7. For those school districts with a qualified or negative financial certification, providing to the county superintendent of schools, the State Controller, and the State Superintendent of Public Instruction, no later than June 1 each year, financial statement projections of the school district's fund and cash balances through June 30 for the period ending April 30, pursuant to Education Code section 42131.

8. For those school districts with a qualified or negative financial certification, providing the county superintendent of schools with all information relevant to the financial impact of any collective bargaining agreement, in the format developed by the State Superintendent of Public Instruction, as specifically requested by the county office of education, pursuant to Government Code section 3540.2.

County Office of Education Activities:

9. Verifying the mathematical accuracy of the school district statement of receipts and expenditures for the preceding fiscal year, pursuant to Education Code section 42100.

10. Sending a copy of the verified school district statement of receipts and expenditures for the preceding fiscal year to the State Superintendent of Public Instruction, pursuant to Education Code section 42100.

11. Adjusting for the change in deadline for approval of the revised school district budget, from on or before November 1, to on or before October 8, pursuant to Education Code section 42127.

12. Providing a list to the State Superintendent of Public Instruction, or before September 22, identifying all school districts for which budgets may be disapproved, pursuant to Education Code section 42127.

13. Providing a report to the State Superintendent of Public Instruction, on or before October 8, identifying all school districts for which budgets have been disapproved, including a copy of the written response transmitted to each school district when their budget was disapproved, pursuant to Education Code section 42127.

14. Notifying the State Superintendent of Public Instruction in writing if a county superintendent of schools determines that a school district is unable to meet its financial obligations for the current or two subsequent fiscal years, or if the school district has a qualified or negative certification required by section 42131, pursuant to Education Code section 42127.6.

15. Notifying appropriate county officials that he or she shall not approve any warrants issued by the school district, whenever a school district has not made a budget or filed the interim reports required by section 42130, pursuant to Education Code section 42128.

16. Changing the school district financial certification to negative or qualified, as appropriate, if a county office of education receives a positive certification from the school district, when a negative or qualified certification should have been filed and providing notice of that action to the governing board of the school district and to the State Superintendent of Public Instruction, within 75 days after the close of the applicable reporting period, pursuant to Education Code section 42131.

17. Sending copies of any certification in which the governing board is unable to certify unqualifiedly that financial obligations will be met, and a copy of the report submitted to the governing board pursuant to Section 42130 to the State Controller and the State Superintendent of Public Instruction at the time of certification, together with a completed transmittal form provided by the State Superintendent of Public Instruction, pursuant to Education Code section 42131.

18. Submitting to the State Superintendent of Public Instruction and the State Controller the county superintendent's comments on those school district financial certifications that are classified as qualified or negative, and reporting any action proposed or taken, within 75 days after the close of the applicable reporting period, pursuant to Education Code section 42131.

19. Reporting to the State Controller and State Superintendent of Public Instruction as to whether the governing board of each of the school districts under their jurisdiction has submitted the certification required, and the type of certification filed by each school district, within 75 days after the close of the applicable reporting period, pursuant to Education Code section 42131.

II. ELIGIBLE CLAIMANTS

Any "school district," as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes of 1998, chapter 681 (effective September 22, 1998), stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was submitted on December 22, 1997, therefore all mandated costs incurred on or after July 1, 1996 are reimbursable.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of release of claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise provided for by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the following activities are eligible for reimbursement:

A. Annual Statement of Receipts and Expenditures (Ed. Code, § 42100.)

School District Activities

- On or before September 15, the governing board of each school district shall file an annual statement of all receipts and expenditures of the school district for the preceding fiscal year with the county superintendent of schools.

County Office of Education Activities

- On or before October 15, the county superintendent of schools shall verify the mathematical accuracy of the statement of receipts and expenditures for the preceding fiscal year and shall transmit a copy of the statement to the State Superintendent of Public Instruction.

B. Revised Annual Budget (Ed. Code, § 42127, subd. (i)(4).)

School District Activities

- Amending the policies and procedures to reflect the change in deadline for adopting the revised school district budget from on or before September 15, to on or before September 8. (One-time Activity.)
- Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.

County Office of Education Activities

- Amending the policies and procedures to reflect the change in deadline for approval of the revised budget from on or before November 1, to on or before October 8. (One-time Activity.)

C. Negative Fund or Cash Balances (Ed. Code, §§ 42127.5, 42127.6.)

School District Activities

- The governing board of any school district that reported a negative unrestricted fund balance or a negative cash balance in the annual report required by Education Code section 42127 or in the audited annual financial statements required by Education Code section 42120 shall include with the budget submitted in accordance with Education Code section 42127 and the interim certifications required by Education Code section 35015, a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Ed. Code, § 42127.5.)

County Office of Education Activities

- If at any time during the fiscal year the county superintendent of schools determines that a school district may be unable to meet its financial obligations for the current or two subsequent fiscal years or if a school district has a qualified certification pursuant to Education Code section 42131, the superintendent shall notify the governing board of the school district and the State Superintendent of Public Instruction in writing of that determination and the basis for the determination. (Ed. Code, § 42127.6, subd. (a).)

D. Disapproved Budgets (Ed. Code, § 42127, subds. (f) and (h).)

County Office of Education Activities

- On or before September 22, the county superintendent of schools shall provide a list to the State Superintendent of Public Instruction identifying all school districts for which budgets may be disapproved. (Ed. Code, § 42127, subd. (f).)
- Not later than October 8, the county superintendent of schools shall submit a report to the State Superintendent of Public Instruction identifying all school districts for which budgets have been disapproved, including a copy of the written response transmitted to each of those school districts pursuant to Education Code section 42127, subdivision (d). (Ed. Code, § 42127, subd. (h).)

E. Certification of Ability to Meet Fiscal Year Obligations (Ed. Code, § 42131.)

School District Activities

- Within 45 days after the close of the period being reported, the governing board of each school district shall certify, in writing, whether or not the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent two fiscal years.[1] The certifications shall be classified as positive, qualified, or negative as prescribed by the State Superintendent of Public Instruction, and shall be based on the financial and budgetary reports required by Education Code section 42130 and additional financial information known by the governing board at the time of the certification. (Ed. Code, § 42131, subd. (a)(2).)
- The school district shall file a copy of each certification and a copy of the financial and budgetary status report submitted pursuant to Education Code section 42130 with the county superintendent of schools (Ed. Code, § 42131, subd. (a)(2).)

County Office of Education Activities

- When a county office of education receives a positive certification that a school district is able to meet its financial obligations, the county office of education shall review the positive certification to determine whether a negative or qualified certification should have been filed. (Ed. Code, § 42131, subd. (a)(2).)
- When a county office of education determines that a positive certification should have been filed as a negative or qualified certification, the county superintendent of

[1] Commonly referred to as multiyear projections.

schools shall change the certification to negative or qualified, as appropriate, and, no later than 75 days after the close of the period being reported, shall provide notice of that action to the governing board of the school district and to the State Superintendent of Public Instruction. (Ed. Code, § 42131, subd. (a)(2).)

- Within 75 days after the close of each reporting period, each county superintendent of schools shall report to the State Controller and the State Superintendent of Public Instruction as to whether the governing board of each school district under his or her jurisdiction has submitted the certification required by Education Code section 42131, subdivision (a). That report shall account for all districts under the jurisdiction of the county office of education and indicate the type of certification filed by each district. (Ed. Code, § 42131, subd. (c).)

F. Qualified and Negative Certifications (Ed. Code, § 42131, subd. (e), Gov. Code, § 3540.2.)

School District Activities

- No later than June 1, the governing board of each school district filing a qualified or negative certification for the second report required under Education Code section 42130, or classified as qualified or negative by the county superintendent of schools, shall provide to the county superintendent of schools, the State Controller, and the State Superintendent of Public Instruction financial statement projections of the district's fund and cash balances through June 30 for the period ending April 30. (Ed. Code, § 42131, subd. (e).)
- A school district with a qualified or negative certification shall provide the county superintendent of schools, upon request, with all information relevant to provide an understanding of the financial impact of any final collective bargaining agreement reached pursuant to Education Code section 3543.2. (Gov. Code, § 3540.2.)

County Office of Education Activities

- At the time of the certification, the county office of education shall submit copies of any certification in which the governing board is unable to certify unqualifiedly that these financial obligations will be met and a copy of the financial and budgetary status report submitted to the governing board pursuant to Education Code section 42130 to the State Controller and the State Superintendent of Public Instruction, together with a completed transmittal form provided by the State Superintendent of Public Instruction. (Ed. Code, § 42131, subd. (a)(2).)
- Within 75 days after the close of the reporting period on all school district certifications that are classified as qualified or negative, the county superintendent of schools shall submit to the State Superintendent of Public Instruction and the State Controller his or her comments on those certifications and report any action proposed or taken pursuant to Education Code section 42131, subdivision (b). (Ed. Code, § 42131, subd. (a)(2).)
- G. Neglect or Refusal to Make a Budget (Ed. Code, § 42128.

County Office of Education Activities

- If the governing board of any school district neglects or refuses to make a school district budget as prescribed by chapter 6, article 2 of the Education Code (beginning with Education Code section 42120), or neglects to file interim financial and budgetary reports pursuant to Education Code section 42130, then the county superintendent of schools shall notify the appropriate county official that he or she shall not approve any warrants issued by the school district.

H. Training

Train staff on implementing the reimbursable activities listed in section IV, activities A through G, of these parameters and guidelines. (One-time activity for each employee.)

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each of the following cost elements to each reimbursable activity identified in Section IV of this document.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

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. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefit cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

VI. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of the validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

B. Record Keeping

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended.[*] See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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 received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations, section 1183.2.

[*] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SCHOOL DISTRICT FISCAL ACCOUNTABILITY REPORTING

For State Controller Use Only
(19) Program Number 00211
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **211**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) SFAR-1, (04)(1)(f)	
(23) SFAR-1, (04)(2)(f)	
(24) SFAR-1, (04)(3)(f)	
(25) SFAR-1, (04)(4)(f)	
(26) SFAR-1, (04)(5)(f)	
(27) SFAR-1, (04)(6)(f)	
(28) SFAR-1, (04)(7)(f)	
(29) SFAR-1, (04)(8)(f)	
(30) SFAR-1, (06)	
(31) SFAR-1, (07)	
(32) SFAR-1, (09)	
(33) SFAR-1, (10)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 211	SCHOOL DISTRICT FISCAL ACCOUNTABILITY REPORTING Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SFAR-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form SFAR-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g.,SFAR-1, (04)(1)(f), means the information is located on form SFAR-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 211	MANDATED COSTS SCHOOL DISTRICT FISCAL ACCOUNTABILITY REPORTING CLAIM SUMMARY	FORM SFAR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) Leave Blank

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Annual Statement of Receipts & Expenditures						
2. Revised Annual Budget						
3. Negative Fund or Cash Balances						
4. Disapproved Budgets						
5. Certification of Ability to Meet FY Obligations						
6. Qualified and Negative Certifications						
7. Neglect or Refusal to Make a Budget						
8. Training						
(05) Total Direct Costs						

Indirect Costs		
(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction	
(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

Program 211	SCHOOL DISTRICT FISCAL ACCOUNTABILITY REPORTING CLAIM SUMMARY Instructions	FORM SFAR-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form SFAR-1 must be filed for a reimbursement claim. Do not complete form FAR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SFAR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form SFAR-2, line (05), columns (d) through (h), to form SFAR-1, block (04), columns (a) through (e), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 211	MANDATED COSTS SCHOOL DISTRICT FISCAL ACCOUNTABILITY REPORTING COMPONENT/ACTIVITY COST DETAIL	FORM SFAR-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- ☐ Annual Statement of Receipts & Expenditures
- ☐ Revised Annual Budget
- ☐ Negative Fund or Cash Balances
- ☐ Disapproved Budgets
- ☐ Certification of Ability to Meet Fiscal Year Obligations
- ☐ Qualified and Negative Certifications
- ☐ Neglect or Refusal to Make a Budget
- ☐ Training

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 211	SCHOOL DISTRICT FISCAL ACCOUNTABILITY REPORTING COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SFAR-2

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form SFAR-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form SFAR-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claims are filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form SFAR-1, block (05), columns (a) through (e) in the appropriate row.

SCOLIOSIS SCREENING

1. Summary of Chapter 1347/80

Education Code § 49452.5, as added by Chapter 1347, Statutes of 1980, requires all school districts in California to examine all seventh grade girls and eighth grade boys for the physical condition known as scoliosis, unless the parent or guardian refuses to consent to such a screening. If the student is suspected of having scoliosis, the parent or guardian must be notified. The student and parent or guardian are referred to appropriate community resources for information on available treatment.

On July 2, 1980, the Commission on State Mandates determined that Chapter 1347, Statutes of 1980, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the *"Annual Claiming Instructions for State Mandated Costs"* issued in September of each year to county superintendents of schools and superintendents of schools.

4. Type of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5 Filing Deadline

A. Initial Claims or Amended Claims

Initial or amended claims must be filed within 120 days from the issuance of the claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the 1997-98 fiscal year must be filed with the State Controller's Office and postmarked by February 12, 1999. If the reimbursement claim is filed after the deadline of February 12, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by February 12, 1999. Timely filed estimated claims

are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/__Reimbursement Claim", and/or "19__/__Estimated Claim", claims may be filed as follows:

(1) An estimated claim must be filed with the State Controller's Office and postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Methods

A school district or county office of education may choose one of two reimbursement methods: The unit cost rate method established by the Commission On State Mandates, or the reimbursement of actual costs.

A. Unit Cost Method

In lieu of actual costs, an all inclusive cost rate of $5.46 (for 1997/98 f.y.) may be used to claim the cost of each student screened. This unit rate covers all costs, direct and indirect, incurred in compliance with Chapter 1347, Statutes of 1980, for activities included but not limited to, parent notification, screening, rescreening, referral and follow up, record keeping and administration of the program. This unit cost will be adjusted annually using the Annual Implicit Price Deflator, as provided by Government Code § 17523. Refer to form SS-1 showing the current unit cost rate that should be used for the fiscal year of costs.

B. Actual Cost Method

Actual costs of administering the scoliosis screening of students in compliance with Chapter 1347, Statutes of 1980, may be claimed. The following are reimbursable components related to the screening of students:

(1) Parental Notification

Parents or guardian of students are notified of the school's intent to screen students for the condition known as scoliosis.

(2) Examination of Students

Examination of female students in grade seven and male students in grade eight for the condition known as scoliosis. Activities include the examination of the student and recording the screening results onto data forms.

(3) Rescreening and Referrals

(a) Rescreening: Students suspected of having scoliosis at the original screening are rescreened at a separate session by someone other than the original screener.

Activities include the examination of the student and recording the screening results onto data forms.

(b) Referrals: Notifying parents or guardian of students who are suspected of having scoliosis, for an immediate counseling and referral of students to medical care.

(c) Referral Follow Up: Follow up on student referrals to verify that medical care was sought.

(4) Administration of the Program

(a) Planning and Implementation: planning, implementation and administering the scoliosis program.

(b) Training: Provide training to scoliosis screeners.

(c) Recordkeeping: Recording of screening results in students health records.

7. Reimbursement Limitations

Showing of scoliosis films to students is considered part of their educational experience. Therefore, related costs are not reimbursable.

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

A. Form SS-2, Component/Activity Cost Detail

This form shall be completed if the Actual Costs Method, Item 6.B. is utilized to claim costs incurred. Details of direct costs are to be segregated and reported under claim components of: Parental notifications, examination of students, rescreening and referrals, and administration of the program. A separate form SS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits.

Reimbursement of personal services include compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities, which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure.

(2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

(3) Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were rendered and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the validity of the expenditure.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form SS-1, Claim Summary

This form is used either to compute reimbursement using the Unit Cost Method or to summarize direct costs by claim component and compute allowable indirect costs using the Actual Cost Method. If the Unit Cost Method is used, documentation should be retained for the number of students screened. If the Actual Cost Method is used, the direct cost summarized on this form are derived from form SS-2. The total costs on this form are carried forward to form FAM-27. Claim statistics shall identify the work performed for costs claimed. The claimant must give: (1) The number of students screened, (2) the number of students rescreened, (3) the number of students referred to medical care.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form Fam-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form SS-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Cost Accounting Statistics

Claimants must send a copy of form SS-1 for each of the initial years' reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile: (916) 445-0278. Providing this information is not a condition of payment; however, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

E. Direct Costs

Direct costs are defined as costs that can be traced specifically to goods, services, units, programs, activities, or functions.

F. Indirect Costs

Indirect costs are defined as 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SCOLIOSIS SCREENING

For State Controller Use Only	Program
(19) Program Number 00058	058
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) SS-1, (03)(a)	
(23) SS-1, (03)(b)	
(24) SS-1, (03)(c)	
(25) SS-1, (04)	
(26) SS-1, (05)(1)(d)	
(27) SS-1, (05)(2)(d)	
(28) SS-1, (05)(3)(d)	
(29) SS-1, (07)	
(30) SS-1, (08)	
(31) SS-1, (10)	
(32) SS-1, (11)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 058	SCOLIOSIS SCREENING Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SS-1 and enter the amount from line (12).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form SS-1, line (12). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., SS-1, (03)(a), means the information is located on form SS-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 058	MANDATED COSTS SCOLIOSIS SCREENING CLAIM SUMMARY	FORM SS-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Claim Statistics	
(03) (a) Number of students screened	
(b) Number of students rescreened	
(c) Number of students referred to medical care	
Unit Cost Method	
(04) Total Costs [Line (03)(a) x $6.26 per student for 2002-03 F.Y.]	

Actual Cost Method

Direct Costs	**Object Accounts**			
(05) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Total
1. Parental Notification				
2. Examination of Students				
3. Rescreening and Referral				
(06) Total Direct Costs				

Indirect Costs	
(07) Indirect Cost Rate [From J-380 or J-580]	%
(08) Total Indirect Costs [Line (06)(a) x line (07)]	
(09) Total Direct and Indirect Costs [Line (06)(d) + line (08)]	
Cost Reduction	
(10) Less: Offsetting Savings	
(11) Less: Other Reimbursements	
(12) Total Claimed Amount [Line (04) or line (09) – {line (10) + line (11)}]	

Program 058	SCOLIOSIS SCREENING CLAIM SUMMARY Instructions	FORM SS-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

From SS-1 must be filed for a reimbursement claim. Do not complete form SS-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SS-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Number of students screened. Enter the number of students, seventh grade females and eighth grade males.

(b) Number of students rescreened. Enter the number of students who are questionable after the first screening and are screened again at a later date by someone other than the original screener. Only claimants who select the Actual Cost Method of reimbursement must provide data on the number of students rescreened.

(c) Number of students referred to medical care. Enter the number of students who have positive indication of scoliosis and are referred to medical care. Only the claimants who select the Actual Cost Method of reimbursement must provide data on the number of students referred to medical care.

(04) Total Costs. If you are using the Unit Cost Method, multiply line (03)(a) by the rate of the reimbursable unit cost per student for the 2002-03 fiscal year. Do not complete line (05) through (09). Proceed directly to line (10) and complete through line (12).

(05) Reimbursable Components. If you are using the Actual Cost Method, enter the cost related to each reimbursable component from form SS-2, line (05), columns (d), (e), and (f). Total each row.

Do not complete line (04) if you are using the Actual Cost Method of reimbursement.

(06) Total Direct Costs. Total block (05), columns (a), (b), (c), and (d).

(07) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of claim.

(08) Indirect Costs. Enter the result of multiplying Total Direct Costs, line (06)(a), by the Indirect Cost Rate, line (07).

(09) Total Costs. Enter the sum of line (06)(d) and line (08).

(10) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(11) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a detailed schedule of the reimbursement sources and amounts.

(12) Total Claimed Amount. If the Unit Cost Method is used, subtract the sum of Offsetting Savings, line (10), and Other Reimbursements, line (11), from Total Costs, line (04). Enter the remainder of this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 058	MANDATED COSTS SCOLIOSIS SCREENING COMPONENT/ACTIVITY COST DETAIL	FORM SS-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

☐ Parental Notification ☐ Rescreening and Referral

☐ Examination of Students ☐ Administration of Program

(04) Description of Expenses: Complete columns (a) through (f).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries and Benefits	(e) Materials and supplies	(f) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____					

Program 058	SCOLIOSIS SCREENING COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SS-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year in which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form SS-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services and travel expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time of the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked Or Total Contract	Copy of Contract and Invoices

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form CTR-1, block (04), columns (a), (b), and (c).

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-01

STANDARDIZED TESTING AND REPORTING

APRIL 8, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Standardized Testing and Reporting (STAR) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Chapter 828, Statutes of 1997, and Title 5, California Code of Regulations (CCR), established the STAR program, which requires school districts, between March 15 and May 15 each year, to test all students in grades 2 through 11 with a nationally normed achievement test designated by the State Board of Education.

On August 24, 2000, the COSM determined that Chapter 828/97 and Title 5, CCR, establish costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Except for community colleges, any school district, as defined in GC § 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of this program are reimbursable for the period October 10, 1997, through June 30, 1998, and fiscal years 1998-99, 1999-00, and 2000-01 and must be filed with the SCO and be delivered or postmarked on or before **August 6, 2002**. Estimated claims for 2001-02 fiscal year must also be delivered or postmarked on or before **August 6, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after

the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: January 24, 2002
j:\Mandates\1997\97tc23\Ps&Gs\pgadopt012402

Parameters and Guidelines

Education Code Sections 60607, subdivision (a), 60609, 60615, 60630, 60640, 60641, and 60643

Statutes of 1997, Chapter 828

California Code of Regulations, Title 5, Sections 850-904[1]

Standardized Testing and Reporting

I. SUMMARY OF THE MANDATE

Statutes of 1997, chapter 828, among other things, amended Education Code sections 60607, 60609, 60615, and 60630 and added Education Code sections 60640, 60641 and 60643. Statutes of 1997, chapter 828, and the implementing regulations at California Code of Regulations, title 5, sections 850-904, established the Standardized Testing and Reporting (STAR) Program related to achievement testing that school districts must administer to pupils in the state. The STAR Program requires school districts, between March 15 and May 15 each year, to test all students in grades 2 through 11 with a nationally normed achievement test designated by the State Board of Education. School districts administer the test in English (commonly called the "SAT-9" test) to all pupils enrolled in grades 2 through 11 and administer an additional test (commonly called the "Sabe/2" test) to every pupil of limited English proficiency who is enrolled in grades 2 through 11 if the pupil was initially enrolled in any public school in the state less than 12 months prior to the date that the English language SAT-9 test is given. School districts are also required to engage in numerous activities related to test administration and reporting.

The Commission on State Mandates, in the Statement of Decision adopted at the August 24, 2000 hearing, found that the test claim legislation and regulations impose a new program or higher level of service within the meaning of section 6, article XIII B of California Constitution, and costs mandated by the state pursuant to Government Code section 17514.

II. ELIGIBLE CLAIMANTS

Any "school district," as defined in Government Code section 17519, except for community colleges, that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on March 24, 1998. Statutes of 1997, chapter 828, was an urgency statute effective on October 10, 1997.[2] Therefore, costs incurred on or after

---

[1] The implementing regulations were amended subsequent to the test claim filing. All references to the primary language test were renumbered to sections 880-904. This was not a substantive change, and therefore, the Statement of Decision findings still apply.

[2] The implementing regulations, however, were effective January 2, 1998.

October 10, 1997 for compliance with the mandate are reimbursable, unless otherwise specified below.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial year's costs shall be submitted within 120 days from the date on which the State Controller's Office issues claiming instructions.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the following activities to administer the designated achievement and primary language tests are eligible for reimbursement:[3]

A. Training, Policies, and Procedures

- Reviewing the requirements of the STAR Program and conducting or attending training sessions. Increased costs for substitute teacher time during the school day or for teacher stipends to attend training sessions outside the regular school day (after school or on Saturday) are eligible for reimbursement. However, the time the teacher spends to attend training sessions during that teacher's normal classroom hours is not reimbursable. (One-time activity per employee per test site)
- Developing internal policies, procedures, and forms to implement *Standardized Testing and Reporting.* (One-time activity)

The cost of travel for and materials and supplies used or distributed in training sessions is reimbursable under this activity.

B. Test Materials, Supplies, and Equipment *(Reimbursement period: January 2, 1998 – December 15, 1999)*

- Contacting the test provider selected by the State Board of Education and negotiating the purchase of the materials, preparing contracts or purchase orders approved by the State Board of Education for purchase of the materials. (Ed. Code, § 60643, subds. (a)(2) and (c); Cal. Code Regs., tit. 5, §§ 860, 873.[4]) Preparation of the contract with the test publisher is limited to review, approval, and completion of the contract approved by the State Board of Education. Modification of the approved contract by school districts to include any additional materials or services pursuant to Education Code section 60643, subdivision (e)(12), is not reimbursable.
- Purchasing materials in accordance with the standard contract pursuant to the California Department of Education's regulations. (Cal. Code Regs., tit. 5, §§ 856, 869, subd. (b), and 871.[5])

---

[3] Only the designated achievement and primary language tests enacted by Statutes of 1997, chapter 828 are reimbursable, pursuant to these parameters and guidelines.
[4] Cal. Code Regs., tit. 5, §§ 860 and 873 were repealed effective December 16, 1999.
[5] Cal. Code Regs., tit. 5, §§ 856, 869, and 871 were repealed effective December 16, 1999.

The purchase price of the materials, supplies, and equipment is reimbursable under this activity, including the sales tax paid to the publisher. (Cal. Code Regs., tit. 5, § 856.[6])

C. Pretest and Posttest Coordination *(Reimbursement period begins January 2, 1998)*

- Processing requests for exemption from testing filed by parents and guardians. (Ed. Code, §§ 60615, 60640, subd. (j); Cal. Code Regs., tit. 5, §§ 852, subd. (a), and 881, subd. (a).)
- Reviewing the Individualized Education Program (IEP) of children with disabilities to determine if the IEP contains an express exemption from testing. (Ed. Code, § 60640, subds. (e), (j); Cal. Code Regs., tit. 5, §§ 852, subd. (b), and 881, subd. (b).)
- Determining the appropriate grade level test for special education pupils and providing appropriate testing adaptations and accommodations for these pupils. (Cal. Code Regs., tit. 5, §§ 853, subd. (c),[7] and 882, subd (c).)
- Designating a school district employee as a STAR program district coordinator. The school district shall notify the publisher of the identity and contact information for the STAR program district coordinator. (Cal. Code Regs., tit. 5, §§ 857, 859, 865, 867, 868, 886, 888, 895, 897, and 899.)
    - From January 2, 1998 through December 31, 2000, the STAR program district coordinator shall be available through June 30 to complete school district testing.
    - Beginning January 1, 2001, the STAR program district coordinator, or the school district superintendent or his or her designee, shall be available through August 15 to complete school district testing.
- Designating a school district employee as a STAR program test site coordinator at each test site. (Cal. Code Regs., tit. 5, §§ 858, 859, 867, 868, 887, 888, 897, and 899.)
    - From January 2, 1998 through December 31, 2000, the STAR program test site coordinator shall be available to the STAR program district coordinator by telephone through June 30 for purposes of resolving discrepancies or inconsistencies in materials or errors in reports.
    - Beginning January 1, 2001, the STAR program test site coordinator, or the site principal or his or her designee, shall be available to the STAR program district coordinator by telephone through August 15 for purposes of resolving discrepancies or inconsistencies in materials or errors in reports.

STAR Program District Coordinator

Activities performed by the STAR program district coordinator include, but are not limited to:

- Responding to correspondence and inquiries from the publisher in a timely manner and as provided in the publisher's instructions. (Cal. Code Regs., tit. 5, §§ 857, subd. (b), and 886.)

[6] Cal. Code Regs., tit. 5, § 856 was repealed effective December 16, 1999.
[7] Cal. Code Regs., tit. 5, § 853, subd. (c), was formerly § 852, subd. (b).

- Determining school district and individual school test and test material needs in conjunction with the test publisher, using California Basic Education Data System (CBEDS) and current enrollment data. (Cal. Code Regs., tit. 5, §§ 857, subd. (b), and 886.)
- Overseeing the acquisition and distribution of tests and test materials to individual schools and test sites. (Cal. Code Regs., tit. 5, §§ 857, subd. (b), 866, subd. (a), 886, and 896, subd. (a).)
- Providing a signed receipt to the test publisher upon receipt of the testing materials. (Cal. Code Regs., tit. 5, §§ 865, subd. (a), and 895, subd. (a).)
- Coordinating testing dates and make-up testing dates for the school district. (Cal. Code Regs., tit. 5, §§ 857, subd. (b), and 886.)
- Maintaining security over test material and test data. (Cal. Code Regs., tit. 5, §§ 857, subd. (b), and 886.)
- Overseeing the administration of the designated achievement test and primary language test, if applicable, to eligible students. (Cal. Code Regs., tit. 5, §§ 857, subd. (b), and 886.)
- Overseeing the collection and return of all test materials and tests to the publisher. (Cal. Code Regs., tit. 5, §§ 857, subd. (b), and 886.)
- Resolving any discrepancies in the quantity of test and test materials received from and returned to the test publisher. (Cal. Code Regs., tit. 5, §§ 857, subd. (b), 868, 886, and 899.)
- Certifying information with respect to the designated achievement test to the California Department of Education within five (5) working days of completed school district testing. (Cal. Code Regs., tit. 5, §§ 857, subd. (c), and 886.)
- Preparing, executing, and collecting STAR Test Security Agreements and Affidavits from every person who has access to tests and other test materials. (Cal. Code Regs., tit. 5, §§ 859 and 888.)
- Returning test materials, test order data, and enrollment data by grade level to the test publisher. (Cal. Code Regs., tit. 5, § 867.5.)

STAR Program Test Site Coordinator

Activities performed by the STAR test site coordinator include, but are not limited to:

- Determining site test and test material needs. (Cal. Code Regs., tit. 5, §§ 858, subd. (b), and 887.)
- Overseeing the acquisition and distribution of tests and test materials at the test site. (Cal. Code Regs., tit. 5, §§ 858, subd. (b), and 887.)
- Cooperating with the STAR program district coordinator to provide the testing and make-up testing days for the site. (Cal. Code Regs., tit. 5, §§ 858, subd. (b), and 887.)
- Maintaining security over test material and test data. (Cal. Code Regs., tit. 5, §§ 858, subd. (b), and 887.)
- Overseeing the administration of the designated achievement test and primary language test, if applicable, to eligible students at the test site. (Cal. Code Regs., tit. 5, §§ 858, subd. (b), and 887.)
- Overseeing the collection and return of all testing materials and tests to the STAR program district coordinator. (Cal. Code Regs., tit. 5, §§ 858, subd. (b), and 887.)
- Assisting the STAR program district coordinator and the test publisher in resolving any discrepancies in the test information and materials. (Cal. Code Regs., tit. 5, §§ 858, subd. (b), and 887.)
- Certifying information to the STAR program district coordinator within three (3) working days of complete site testing. (Cal. Code Regs., tit. 5, §§ 858, subd. (b), and 887.)
- Preparing, executing, and collecting STAR Test Security Agreements and Affidavits from every person who has access to tests and other test materials. (Cal. Code Regs., tit. 5, §§ 859 and 888.)

D. Test Administration *(Reimbursement period begins January 2, 1998)*

- Conducting and monitoring the STAR Program designated achievement and primary language tests given to all pupils in grades 2 through 11, inclusive. (Ed. Code, §§ 60640, subds. (b), (c), 60641, subd. (a); Cal. Code Regs., tit. 5, §§ 851, 853, 855, 880, 882, and 884.)
- To the extent that such tests are available, giving an additional test to pupils of limited English proficiency who are enrolled in grades 2 through 11 if the pupil was initially enrolled in any school district less than 12 months before the date that the English language STAR Program test was given. (Ed. Code, § 60640, subd. (g); Cal. Code Regs., tit. 5, § 880, subd. (a).)

Time spent by the classroom teacher during his or her normal classroom hours for test administration is not reimbursable.

E. Reporting and Record Keeping *(Reimbursement period begins January 2, 1998)*

- Recording and maintaining individual records of the tests in pupil records. (Ed. Code, §§ 60607, subd. (a), 60641, subd. (a).)

- Preparing and mailing reports of the individual results of the STAR Program tests to the pupils' parents or guardians, to the pupils' schools, and to the pupils' teachers. (Ed. Code, § 60641, subds. (b) and (c); Cal. Code Regs., tit. 5, §§ 863 and 892.)
- Reporting the results of the STAR Program tests to the school district governing board or county office of education on a districtwide and school-by-school basis. (Ed. Code, § 60641, subd. (d); Cal. Code Regs., tit. 5, §§ 864 and 893.)
- Collecting, collating, and submitting to the Superintendent of Public Instruction the information on the STAR Program apportionment information report. (Ed. Code, § 60640, subd. (j); Cal. Code Regs., tit. 5, §§ 862 and 891.)
- Submitting to the California Department of Education whatever information the Department deems necessary to permit the Superintendent of Public Instruction to prepare a report analyzing, on a school-by-school basis, the results and test scores of the STAR Program. (Ed. Code, § 60630, subd. (b); Cal. Code Regs., tit. 5, §§ 861 and 890.)

The cost of materials and supplies used for reports (including, paper and envelopes), the cost of postage for mailing reports to parents, and the cost of computer programming used for reporting purposes is reimbursable under this activity.

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each of the following cost elements to each reimbursable activity identified in Section IV of this document.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

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. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

VI. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of the validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

B. Record Keeping

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended.[*] See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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 received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

Specifically, reimbursement for: 1) designating site and district coordinators, 2) exempting pupils from STAR Program tests upon request of parents or guardians, 3) coordinating testing at the test site, and 4) reporting data to the school district governing board or county office of education and the Superintendent of Public Instruction, shall be offset by funding provided in the State Budget for the STAR Program.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those cost mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations, section 1183.2

[*] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
STANDARDIZED TESTING AND REPORTING

For State Controller Use Only
(19) Program Number 00208
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **208**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) STR-1, (04)(1)(f)	
(23) STR-1, (04)(2)(f)	
(24) STR-1, (04)(3)(f)	
(25) STR-1, (04)(4)(f)	
(26) STR-1, (04)(5)(f)	
(27) STR-1, (06)	
(28) STR-1, (07)	
(29) STR-1, (09)	
(30) STR-1, (10)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 208	STANDARDIZED TESTING AND REPORTING Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form STR-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form STR-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., STR-1, (04)(1)(f), means the information is located on form STR-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 208	MANDATED COSTS STANDARDIZED TESTING AND REPORTING CLAIM SUMMARY	FORM STR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) (Leave Blank)

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Training Policies and Procedures						
2. Test Materials, Supplies, and Equipment						
3. Pretest and Posttest Coordination						
4. Test Administration						
5. Reporting and Record Keeping						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 208	STANDARDIZED TESTING AND REPORTING CLAIM SUMMARY Instructions	FORM STR-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form STR-1 must be filed for a reimbursement claim. Do not complete form STR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form STR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form STR-2, line (05), columns (d) through (h), to form STR-1, block (04), columns (a) through (e), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

Specifically, reimbursement for: 1) Designating site and district coordinators, 2) exempting pupils from STAR Program tests upon request of parents or guardians, 3) coordinating testing at the test site, and 4) reporting data to the school district governing board or county office of education and the Superintendent of Public Instruction, shall be offset by funding provided in the State Budget for the STAR Program.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 208	MANDATED COSTS STANDARDIZED TESTING AND REPORTING COMPONENT/ACTIVITY COST DETAIL	FORM STR-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- ☐ Training, Policies, and Procedures
- ☐ Test Materials, Supplies, and Equipment
- ☐ Pretest and Posttest Coordination
- ☐ Test Administration
- ☐ Reporting and Record Keeping

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 208	STANDARDIZED TESTING AND REPORTING COMPONENT/ACTIVITY COST DETAIL Instructions	FORM STR-2

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form STR-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form STR-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claims are filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form STR-1, block (05), columns (a) through (e) in the appropriate row.

THREATS AGAINST PEACE OFFICERS

1. Summary of the Mandate

Chapter 1249, Statutes of 1992, added Penal Code section 832.9. This statute requires school districts employing peace officers to reimburse the officer or any member of his or her immediate family for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer or his or her immediate family as a result of the peace officer's employment.

Chapter 666, Statutes of 1995, amended Penal Code section 832.9, by specifying guidelines for reimbursement.

On April 24, 1997, the Commission determined that the requirements of Penal Code section 832.9, as added by Chapter 1249, Statutes of 1992 and amended by Chapter 666, Statutes of 1995, imposed upon school districts, a new program or higher level of service, within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

2. Eligible Claimants

Any school district (K-12), county board of education, or community college, employing peace officers pursuant to Penal Code section 830, and incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal years 1995-96, 1996-97, and 1997-98 may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the "*Annual Claiming Instructions for State Mandated Costs*" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code section 17564(a) provides that no claim shall be filed pursuant to Government Code section 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice of its intent to file a

separate claim, to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code section 17561, subdivision (d)(3), initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the 1995-96, and 1996-97 fiscal years must be filed with the State Controller's Office and postmarked by September 1, 1998. If the reimbursement claim is filed after the deadline of September 1, 1998, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1997-98 fiscal year must be filed with the State Controller's Office and postmarked by September 1, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997-98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__-19__ Reimbursement Claim", and/or "19__-19__ Estimated Claim", claims may be filed as follows:

An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible claimant, the direct and indirect cost of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Moving and Relocation Expenses from July 1, 1995 through December 31, 1995

(1) Review and Approval of Claims

Review and approve claims for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer, or his, or her immediate family as a result of the peace officer's employment. Costs incurred before and after the change of residence, including the cost of moving household effects either by commercial household goods carrier or by the employee, are reimbursable.

(2) Payment of Expenses

Payment of the approved reimbursement to the peace officer or member of the immediate

family residing with the officer for actual and necessary moving and relocation expenses.

B. Moving and Relocation Expenses from January 1, 1996 to Present

(1) Notification of a Threat

Receipt of notification of a credible threat. (Penal Code section 832.9, subdivisions (b)(5) and (c)).

(2) Approval of Relocation Plans

Approval of relocation plans and if necessary, verification of residency of any immediate family member. (Penal Code section 832.9, subdivisions (a), (b)(3), and (d)).

(3) Review and Approval of Claims

Review and approval of claims for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer, or his, or her immediate family as a result of the peace officer's employment. Costs incurred before and after the change of residence, including the cost of moving household effects either by commercial household goods carrier or by the employee. Approval of "actual and necessary relocation costs" is subject to the limitations set forth in Penal Code section 832.9, as amended by Chapter 666, Statutes of 1995.

(4) Payment of Expenses

Payment of the approved reimbursement to the peace officer or member of the immediate family for actual and necessary moving and relocation expenses.

7. Reimbursement Limitations

A. Litigation expenses "allowable as costs" and "not allowable as costs" pursuant to section 1033.5 of the Code of Civil Procedure, are not reimbursable if incurred by claimants and/or local law enforcement agencies responding to and/or defending claims or actions brought under Penal Code section 832.9.

B. After January 1, 1996, the following costs are not reimbursable:

(1) Moving Costs

Moving Costs that are not included in the Department of Personnel Administration rules governing promotional relocations, (Penal Code section 832.9, subdivision (b)(1). Refer to DPA Article 7, beginning on page 7.)

(2) Loss/Decrease in Value

Loss or decrease in value of a peace officer's residence due to a forced sale, (Penal Code section 832.9, subdivision (b)(2).)

(3) Unapproved Expenses

Costs incurred by a peace officer or the immediate family without prior approval of the appointing authority, (Penal Code section 832.9, subdivision (b)(3).)

(4) Unauthorized Payment of Salaries

Unauthorized payment of the peace officer's salary while moving, (Penal Code section 832.9, subdivision (b)(4).)

(5) Temporary Housing

Temporary relocation housing which exceeds 60 days, (Penal Code section 832.9, subdivision (b)(6).)

(6) Relocation Costs

Relocation costs incurred 120 days after the original notification of a viable threat if the peace officer has failed to relocate, (Penal Code section 832.9, subdivision (b)(7).)

Any offsetting savings or reimbursement the claimant received from any source including but

not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms TAP-1 and TAP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form TAP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form TAP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee, and specify the actual time spent, the productive hourly rates, and related fringe benefits.

Source documents to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Services and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Employee Reimbursement

Reimbursement to the peace officer or member of his or her immediate family for actual and necessary moving and relocation expenses must provide the following:

(a) Show the dates when the claimant received notification of the threat, when moving and relocation expenses were incurred, and when the officer or member of his or her immediate family was reimbursed.

(b) Submit with the claim, a copy of the contract, invoices, and receipts for the cost of moving and relocation. Identify the independent contractor or employee who provided services for moving and relocation.

(c) If confidentiality is involved, to protect the officer's relocation, mark out sensitive areas of the contract, invoices, and receipts.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form TAP-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of peace officers who were relocated in the fiscal year of claim as a result of credible threats received.

The Commission on State Mandates requests that claimants send a copy of form TAP-1 for each of the initial years' reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile: (916) 445-0278. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form TAP-1 must be carried forward to this form for the State Controller's Office to process the claim for payment

DEPARTMENT OF PERSONNEL ADMINISTRATION RULES

Moving and Relocation Expenses

Effective January 1, 2002

599.714.1 Scope

(a) Whenever a permanent state officer or employee is required by any appointing power because of a change in assignment promotion or other reason related to his/her duties, to change his/her place of residence, such officer, agent or employee shall receive reimbursement of his/her actual and necessary moving and relocation expenses incurred by him/her both before and after and by reason of such change of residence, subject to the provisions and limitations of this article.

(b) For the purposes of this article, a move occurs on the official reporting date to the new headquarters, and when a change in residence is reasonable to be required. Relocation shall be paid, when the following conditions are met:

(1) The officer's or employees officially designated headquarters is changed for the advantage of the State, which includes the following:

(A) A promotion offered by any appointing authority, not including those movements that the employee could make through transfer, reinstatement, or reemployment eligibility; or

(B) An involuntary transfer initiated by and at the discretion of the appointing authority,

(C) Any involuntary transfer required to affect a mandatory reinstatement following:

(I) Termination of a career executive or exempt appointment

(II) Leave of absence

(III) Rejection from probation

(D) Any involuntary transfer required to affect a mandatory reinstatement following the expiration or involuntary termination of a temporary appointment, limited term appointment, or training and development assignment when:

(I) the employee did not relocate to accept the appointment or assignment, or

(II) the employee did relocate, at State expense, to accept the appointment or assignment

(2) The move must be a minimum of 50 miles plus the number of miles between the old residence and the old headquarters.

(3) Relocations that meet the above criteria will be fully reimbursed to the extent and limitations in this article.

(c) A change of residence is not deemed reasonable to be required for voluntary transfers or permissive reinstatements, with or without a salary increase, in response to general requests which specify that moving and relocation expenses will not be paid, or for any non-promotional transfer which is primarily for the benefit of the officer or employee.

(d) When an appointment does not meet the criteria in (a) and (b) the appointing power may, at his/her discretion, determine in advance that it is in the best interest of the State to reimburse all or part of the actual reasonable and necessary relocation expenses provided in this article as an incentive to recruit employees to positions that are designated by the appointing power as difficult to fill or because of outstanding qualifications of the appointee, or due to unusual and unavoidable hardship to the employee by reason of the change of residence.

(1) Relocations that meet this criteria shall be reimbursed only for the items in this article specifically authorized by the appointing power, and may be subject to further limitations designated by the appointing power.

(2) Upon determination that any reimbursement will be made, the appointing power shall:

(A) Determine which provisions will apply to the relocation and establish any additional limitations to those provisions such as dollar limits, weight limits, or time limits.

(B) Notify the employee in writing, of specific allowable reimbursements prior to the move.

(e) Requirements and limitations specified in this article may not be waived or exceeded by the appointing power.

(f) Unauthorized relocation expenses and relocation expenses incurred prior to receipt of a written notice of allowable relocation expenses are the responsibility of the employee.

599.715.1 Reimbursement for Miscellaneous Expenses-Excluded Employees

An officer or employee who is required to change his/her place of residence according to Section 599.714.1 may receive reimbursement for up to $200 for miscellaneous expenses upon submittal of documentation of the payment of all such expenses and certification that the expenses were related to dissolution to the old household and/or the establishment of a new household and were not otherwise reimbursed.

(a) Reimbursement for the installation and/or connection of appliances or antennas purchased after the change of residence shall be allowed provided no claim is made for installation and/or connection of a similar item in the movement of household goods, and installation and/or connection occurs within sixty days of the establishment of a new residence.

(b) Deposits are not reimbursable.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code. Reference: Section 19841, Government Code.

599.716.1 Reimbursement for Sale of a Residence

(a) Whenever an officer or employee is required, as defined in Section 599.714, to change his/her officially designated headquarter and such change requires the settlement of a lease on the employee's old residence, the officer or employee shall receive the actual and necessary costs of settlement of the unexpired lease to a maximum of one year.

(b) Reimbursement shall not be allow if it is determined that the officer or employee knew or reasonably should have known that a transfer according to Section 599.714 was imminent before entering into a lease agreement.

(c) Claims for settlement of a lease shall be documented and itemized and submitted within six months following the new reporting date except that the Director of the Department of Personnel Administration may grant an extension of not more than three months upon receipt of evidence warranting such extension prior to the expiration of the six-months period.

(1) The claim may be a signed agreement between the officer or employee and the lessor or it may be made unilaterally by the officer or employee.

(2) In no event shall the final settlement by the State exceed one year's rent nor shall it include any costs, deposits or fees.

599.717.1 Settlement of a Lease-Excluded Employee

(a) Whenever an officer or employee is required, as defined by Section 599.714.1(a) to change his/her place of residence and such change requires the settlement of a lease on the employee's old residence, the officer or employee shall receive the actual and necessary cost of settlement of the unexpired lease to a maximum of one year. In no event shall the lease settlement include any costs, deposits or fees.

(1) Reimbursement shall not be allowed if it is determined that the officer or employee knew or reasonably should have known that a transfer according to Section 599.714.1 was imminent before entering into a lease agreement.

(2) Claims for settlement of a lease shall include a lease agreement signed by both the employee and the lessor, and shall be itemized and submitted within nine months following the new reporting date.

(b) If an employee is required under 599.714.1(a) to change his/her place of residence and such notice to the employee is insufficient to provide the employee the notice period required by a month to month rental agreement, reimbursement may be claimed for the number of days penalty paid by the employee to a maximum of 30 calendar days.

(1) Reimbursement shall not be allowed for days that the employee failed to notify the landlord after notification by the employer of the reassignments.

(2) Claims shall be accompanied by a copy of the rental agreement, an itemized receipt for the penalty and the name and address of the individual or company to which the rental penalty has been paid.

(c) No reimbursement shall be made for forfeiture of cleaning or security deposits, or for repair, replacement, or damages of rental property.

599.718.1 Expenses for Moving Household Effects

(a) For the purpose of these regulations, household or personal effects include items such as furniture, clothing, musical instruments, household appliances, food, and other items that are usual or necessary for the maintenance of one household.

(b) Household effects shall not include items connected to a for profit business, items from another household, items that are permanently affixed to the property being vacated or items that would normally be discarded or recycled.

(c) At the discretion of the appointing power, other items may be considered household effects based on a consideration of the estimated cost of the move and a review of the items listed on the inventory. Expenses related to moving items other than those described in (a) that have not been approved by the appointing power shall be the responsibility of the employee.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code, Reference: Section 19841.

599.719.1 Reimbursement for Moving Household Effects

Reimbursement shall be allowed for the cost of moving an employee's effects either via commercial household goods carrier or by the employee. Reimbursements under this rule shall not exceed the cost of moving the employee's household goods from the old residence to the new headquarters plus 50 miles unless the appointing authority determines that a longer move is in the best interest of the State. Any additional expense associated with an interstate or intercountry move shall be approved in advance by the appointing power. No reimbursement will be allowed for the hiring of casual labor.

(a) When the employee retains a commercial mover, reimbursement for actual and necessary expenses incurred by a commercial mover under this article for the packing, insurance, one pickup, transportation, storage-in-transit (not including warehouse handling charges except when required by interstate tariffs), one delivery, unpacking, and installation at the new location of an employee's household effects shall be allowed subject to the following:

(1) Weight of household effects for which expenses may be reimbursed shall not exceed 5,000 kilograms (11,000 pounds).

(2) Duration of storage-in-transit for which charges may be reimbursed shall not exceed 60 calendar days unless a longer period of storage is approved in advance by the appointing authority based on hardship to the employee.

(3) Rates at which reimbursement is allowed shall not exceed the minimum rates, at the minimum declared valuation, established by the California Public Utilities Commission for household goods carriers, unless a higher rate is approved by the Department of General Services.

(4) Cost of insurance for which reimbursement is allowed shall not exceed the cost of insurance coverage at $2.00 valuation for each pound of household effects shipped by household goods carrier.

(5) Claims for exceptions to the 11,000 pounds statutory limit will be considered by the appointing authority up to a maximum of 23,000 pounds, only when it has been determined that every reasonable effort had been made to conform to the limit. Exceptions to the number of pick-ups and deliveries may be made by the appointing power when it is reasonably necessary and in the best interest of the state.

(b) When the employee does not retain a commercial mover, reimbursement shall be allowed as follows for expenses related to the movement by the employee of his/her household effects in a truck or trailer.

(1) Rental of a truck or trailer from a commercial establishment. When not included in the truck rental rate, the cost of gasoline, rental of furniture, dolly, packing cartons and protective pads will be reimbursed. If the total costs exceed $1,000 the claim must be accompanied by at least one written commercial rate quote. Reimbursement will be made at the rate (including gasoline) which results in the lowest cost; or

(2) Mileage reimbursement at the rates provided in Section or 599.631.1 (b) for noncommercial privately owned motor vehicles used in transporting the employee's household effects.

(3) Reimbursement for more than one trip by the method described in (b)(1) or (2) above may be allowed if the employee's agency has determined that the total cost would be less than the cost of movement by a commercial household goods carrier.

(c) If household goods are moved exclusively in the employee's personal vehicle, reimbursement for mileage may be claimed at the State mileage rate. No other mileage or moving expense shall be allowed.

(d) All claims for the reimbursement of the movement of household goods require receipts. Unless an exception is granted by the appointing authority, claims shall be submitted no later than 2 years and 60 days from the effective date of appointment or 15 days prior to voluntary separation, whichever is first.

599.720.1 Reimbursement for Movement of a Mobile Home

For the movement of a mobile home, which contains the household effects of an officer or employee, and has served as the employee's residence at the previous location at the time of notification of relocation, reimbursement will be allowed as follows:

(a) Where transportation of the trailer coach is by a commercial mobile home transporter and receipts are submitted:

(1) For tolls, taxes, charges, fees, or permits fixed by the State or local authority required for the transportation or assembly or trailer coaches actually incurred by the employee.

(2) Charges for disassembly and assembly of the trailer, including but not limited to, disassembly and assembly of trailer, skirt, awnings, porch, the trailer coach itself, and other miscellaneous documented, itemized expenses related to the dissolution of the old household and/or the establishment of the new household, up to $2,500 unless an exception is approved by the appointing power.

(3) Reimbursement will be allowed for the actual cost supported by voucher and installation of wheels and axles necessary to comply with the requirements of Chapter 5, Article 1 of the California Vehicle Code.

(4) Three competitive bids shall be obtained and reimbursement will be approved at the lowest bid. Based on information documenting the attempt to obtain three bids as provided by the employee, the appointing power may waive the three-bid requirement.

(5) Reimbursement received under this section precludes any additional reimbursement for miscellaneous expenses under Section 599.715.1.

(6) Movement of the trailer coach at rates exceeding the minimum rates established by the California Public Utilities Commission for mobile home transporters:

(7) Charges at P. U. C. minimum rates to obtain permits identified above:

(8) Storage-in-transit for up to 60 calendar days at P. U. C. minimum rates, unless an extension is approved by the appointing authority.

(b) Where transportation of the coach is by an employee, expenses may be claimed for a one-way trip by submitting gasoline receipts.

(c) Reimbursement will not be allowed for :

(1) Purchase of parts and materials except for those items necessary to comply with the minimum requirements of the California Administrative Code, Title 25, Chapter 5.

(2) Repairs including tires and tubes, and breakdown in transit.

(3) Costs associated with maintenance or repair of the trailer coach.

(4) Costs for separate shipment of household goods carrier unless that is determined to be the most economical method of transport.

(5) Costs associated with the movement or handling of permanent structures.

(d) All claims related to the movement of a trailer coach and the household goods therein require receipts and shall be submitted no later than 2 years and 60 days from the effective date of appointment, or 15 days prior to the voluntary separation, whichever is first. No extension will be granted.

599.722.1 Relocation Subsistence Reimbursement and Mileage

(a) If eligible under Section 599.714(a), an officer or employee shall be reimbursed for actual lodging, supported by a receipt, and meal and incidental expenses in accordance with and not to exceed the rate established in Section 599.619(a)(1) and (2), while locating a permanent residence at the new location. Employees who do not furnish receipts for lodging may be reimbursed for noncommercial meals and noncommercial lodging in accordance with 599.619(b). A permanent residence is typically an abode that is purchased, or rented on a monthly basis, of a type that provides long-term living accommodations, where any utilities are hooked up (gas, electric, cable, phone), and mail is delivered.

(1) Reimbursement may be claimed for up to 60 days, except an extension of up to 30 days may be granted when the Appointing power has determined in advance that the delay of change of residence is a result of unusual and unavoidable circumstances that are beyond the control of the officer or employee. The maximum reimbursement to be received by said officer, or employee shall not exceed the equivalent dollar amount of 60 days of full meals, incidentals, and receipted lodging.

(2) Interruptions in relocation caused by sick leave, vacation or other authorized leaves of absence shall be reimbursable at the option of the employee providing the employee remains at the new location and is actively seeking a permanent residence.

(3) The relocation subsistence reimbursement shall terminate immediately upon establishment of a permanent residence. The appointing power shall determine when a permanent residence has been established.

(4) Partial days shall count as full days for the purpose of computing the 60-day period.

(b) Upon approval of the Appointing Power, meals and/or lodging expenses, for up to fourteen days, arising from trips to the new location for the sole purpose of locating housing shall be reimbursed in accordance with Section 599.619(a)(1) and (2), or 599.619(c)(1) or 599.619(d). Claims for reimbursement of meals/lodging expenses in this item are limited to those incurred after receipt of formal written authorization for relocation and prior to the effective date of appointment.

The period claimed should be included in the computation of the 60-day relocation period.

(c) Reimbursement for travel from the old residence to the new headquarters may be claimed one way one time and shall not exceed the mileage rate allowed in 599.631(a).

Note: Authority cited: Section 3539.5, Government Code. Reference: Section 19841, Government Code.

599.724.1 Payment of Claims for Moving and Relocation Expenses

(a) The Department of Personnel Administration shall be responsible for prescribing any specific procedures necessary for effective and economical operation of this article. Claims shall be made on authorized forms, scheduled in the normal manner and submitted through regular channels to the State Controller for payment. All claims must be substantiated by invoices, receipts, or other evidence for each item claimed.

(b) Agencies may contract directly with the carrier for movement of household effects of officers and employees at state expense, subject to the same restrictions as if the shipment was arranged by the officer or employee and reimbursed by the State.

(c) If the change in residence results in the salary of the officer or employee being paid by a different appointing power, all allowable moving and relocation expenses shall be paid by the new appointing power except where the old appointing power agrees to pay all or part of the expenses allowable under this Article.

(d) Each department shall be responsible for insuring that upon notice to the employee of an impending move a copy of these rules shall be given to the officer or employee.

(e) When exceptions have been granted by an appointing authority, the written justification of those exceptions shall be maintained with the applicable claims.

599.619 Reimbursement for Meals and Lodging

The employee on travel status shall be reimbursed actual expenses for receipted lodging, and for meals and incidentals as provided in this section, unless directed to travel under the provision of 599.624.1. Lodging and/or meals provided by the State or included in hotel expenses or conference fees, or in transportation costs such as airline tickets, or otherwise provided shall not be claimed for reimbursement. Snacks and continental breakfasts, such as rolls, juice and coffee, are not considered to be meals. The circumstances of travel will determine the rate allowed.

(a) Short-term Travel. Reimbursement for short-term subsistence will be authorized only when the traveler incurs expenses arising from the use of reasonable, moderately priced commercial lodging and meal establishments, such as hotels, motels, bed and breakfast inns, campgrounds, restaurants, cafes, diners, etc., that cater to the general public. Employees who stay with friends or relatives may claim meals only in accordance with the rates and time frames set forth below. Lodging receipts are required. The short-term rate is intended for trips of such duration that weekly or monthly rates are not obtainable and will be discontinued after the 30th consecutive day assigned to one location unless an extension has been previously documented and approved by the appointing power. In extending short-term travel, the appointing power shall consider the expected remaining length of travel assignment.

(1) In computing reimbursement for continuous short-term travel of more than 24 hours and less than 31 consecutive days, the employee will be reimbursed for actual costs up to the maximum allowed for each meal, incidental, and lodging expense for each complete 24 hours of travel, beginning with the traveler's time of departure and return, as follows:

(A) On the first day of travel on a trip of 24 hours or more:

Trip begins at or before 6am:	breakfast may be claimed on the first day
Trip begins at or before 11am:	lunch may be claimed on the first day
Trip begins at or before 5pm:	dinner may be claimed on the first day

(B) On the fractional day of travel at the end of the trip of more than 24 hours:

Trip ends at 8 am:	breakfast may be claimed
Trip ends at or after 2pm:	lunch may be claimed
Trip ends at or after 7pm:	dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expense may be claimed or reimbursed more than once on any given date or during any 24-hour period.

(C) Reimbursement shall be for actual expenses, subject to the following maximum rates:

Meals:

Breakfast	$6.00
Lunch	$10.00
Dinner	$18.00
Incidentals	$6.00

Receipts for meals must be maintained by the employee as substantiation that the amount claimed was not in excess of the amount of actual expense. The term incidentals includes but is not limited to expenses for laundry, cleaning and pressing of clothing, and fees and tips for services, such as for porters and baggage carriers. It does not include taxicab fares, lodging taxes or the costs of telegrams or telephone calls.

Lodging

Statewide, with receipts. Actual up to $84.00 plus tax

When employees are required to do business and obtain lodging in the Counties of Los Angeles and San Diego and an actual lodging up to $110.00 plus tax.

When employees are required to do business and obtain lodging in the Counties of Alameda, San Francisco, San Mateo and Santa Clara, actual lodging up to $140.00 plus tax.

If lodging receipts are not submitted, reimbursement will be for actual expenses for meals/incidentals only at the rates and time frames set forth in this section.

(2) In computing reimbursement for continuous travel of less than 24 hours, actual expenses, up to the maximums in (C) above, will be reimbursed for breakfast and/or dinner and/or lodging in accordance with the following time frames:

Travel begins at or before 6 a.m. and ends at or after 9 a.m.: Breakfast may be claimed

Travel begins at or before 4 p.m. and ends at or after 7 p.m.: Dinner may be claimed

If the trip of less than 24 hours includes an overnight stay, receipted lodging may be claimed.

No lunch or incidentals may be reimbursed on travel of less than 24 hours.

(b) Long-term Travel. Reimbursement for long-term meals and receipted lodging will be authorized when the traveler incurs expenses in one location comparable to those arising from the use of commercial establishments catering to the long-term visitor. Meals and/or lodging provided by the State shall not be claimed for reimbursement. With approval of the appointing power and upon meeting the criteria in (3) below, an employee on long-term field assignment who is living at the long-term location may claim either:

(1) $24.00 for meals and incidentals and up to $24.00 for receipted lodging for travel of 12 hours up to 24 hours; either $24.00 for meals or up to $24.00 for receipted lodging for travel less than 12 hours, or

(2) Reimbursement for actual individual expense, substantiated by receipts for lodging, utility, gas, and electricity, up to a maximum of $1,130.00 per calendar month while on a long term assignment, and $10.00 for incidentals, without receipts, for each period of 12 to 24 hours; $5.00 for meals and incidentals for periods of less than 12 hours at the long term location.

(3) To claim expenses under either (1) or (2) above, the employee must meet the following criteria:

(A) The employee continues to maintain a permanent residence at the primary headquarters and

(B) The permanent residence is occupied by the employee's dependents, or

(C) The permanent residence is maintained at a net expense to the employee exceeding $200 per month.

(D) The employee must submit substantiating evidence of these conditions to the appointing power in accordance with its requirements.

(4) Employees who do not meet the criteria to claim (1) or (2) above may claim $12.00 for meals and incidentals and $12.00 for receipted lodging for every 12 to 24 hours at the long term location; $12.00 for meals or $12.00 receipted lodging for periods of less than 12 hours at the long term location.

(5) With the approval of the appointing power, the reimbursement of long term lodging may continue when the employee is away from the long term location on short term business travel or other absences from the location as approved by the appointing authority.

(c) Out-of-State Travel. Out-of-State travel is any kind of travel outside the State of California for the purpose of conducting business outside the State of California. For short-term out-of-state travel, employees will be reimbursed for actual lodging expenses, supported by receipt, and will be reimbursed for meal and incidental expenses as defined in section 599.619(a). Failure to furnish lodging receipts will limit reimbursement to meals only at the rates specified in (a). Long-term out-of-

state travel will be reimbursed according to Section 599.619(c).

(d) Out-of-Country Travel. For short-term out-of-country travel, employees will be reimbursed for actual lodging expenses, supported by a receipt, and will be reimbursed for actual meal and incidental expenses subject to maximum rates in accordance with the published Government meal and incidental rates for foreign travel for the dates of travel. Failure to furnish lodging receipts will limit reimbursement to meals only in accordance with the published Government meals and incidental rates for foreign travel. Long-term out-of-country travel will be reimbursed according to Section 599.619(a) through (c).

(e) Exceptions to reimburse in excess of the maximum lodging rate cited in (a) of this rule may be granted by the Appointing Power only in an emergency, or when there is no lodging available at the State maximum rate or when it is cost effective. The Appointing Power shall document the reasons for each exception and shall keep this documentation on file for three calendar years from the date of the exception.

NOTE: Authority cited; sections 3539.5, 19815.4(d), 19816 and 19820, Government Code. Reference:

Sections 3527(b) and 11030, Government Code.

599.631 TRANSPORTATION BY PRIVATELY OWNED AUTOMOBILE

(a) Where the employee is authorized to use a privately owned automobile on official state business the reimbursement rate shall be up to 31 cents per mile. Claims for reimbursement for private vehicle expenses must include the vehicle license number and the name of each state officer, employee, or board, commission, or authority, member transported on the trip. No reimbursement of transportation expense shall be allowed any passenger in any vehicle operated by another state officer, employee, or member.

(1) Expenses arriving from travel between home and headquarters or garage shall not be allowed, except as provided in 599.626(d)(2) or 599.626.1(c), regardless of the employee's normal mode of transportation.

(2) When a trip is commenced or terminated at a claimant's home on a regularly scheduled work day, the distance traveled shall be computed from either his or her residence or headquarters, whichever shall result in the lesser distance except as provided in 599.626.1(c).

(3) However, if the employee commences or terminates travel on a regularly scheduled day off, mileage may be computed from his or her residence.

(b) Where the employee's use of a privately owned automobile is authorized for travel to or from a common carrier terminal, and the automobile is not parked at the terminal during the period of travel, the employee may claim double the number of miles between the terminal and the employee's headquarters of residence, whichever is less, at a rate defined in section 599.631(a), while the employee occupies the automobile for the distance between the terminal and his or her residence or headquarters. If the employee commences or terminates travel one hour before or after his/her regularly scheduled work day, or on a regularly scheduled day off, mileage may be computed from his/her residence.

(c) All ferry, bridge, or toll charges while on state business will be allowed with any required receipts.

(d) All necessary parking charges while on state business will be allowed, with any required receipts, for:

(1) Day parking on trips away from the headquarters office and employee's primary residence.

(2) Overnight parking on trips away from the headquarters and employee's primary residence, except that parking shall not be claimed if expense-free overnight parking is available.

(3) Day parking adjacent to either headquarters office, a temporary job site, or training site, but only if the employee had other reimbursable private or state automobile expenses for the same day. An employee may not prorate weekly or monthly parking fees.

(e) Gasoline, maintenance, and automobile repair expenses will not be allowed.

(f) The mileage reimbursement rates include the cost of maintaining liability insurance at the minimum amount prescribed by a law and collection insurance sufficient to cover the reasonable value of the automobile, less a deductible. When a privately owned automobile operated by a state officer, agent, or employee is damaged by collision or is otherwise accidentally damaged, reimbursement for repair or the deductible to a maximum of $500.00 will be allowed if:

(1) The damage occurred while the automobile was used on official business by permission or authorization of the employing agency; and

(2) The automobile was damaged through no fault of the state officer, agent, or employee; and

(3) The amount claimed is an actual loss to the state officer, agent, or employee, and is not recoverable directly from or through the insurance coverage of any party involved in the accident; and

(4) The loss claimed does not result from a decision of a state officer, agent, or employee not to maintain collision coverage; and

(5) The claim is processed in accordance with the procedures prescribed by the Department of Personnel Administration.

(g) Specialized Vehicles. An employee with a physical disability who must operate a motor vehicle on official state business and who can operate only specially equipped or modified vehicles may claim a rate of 24 cents per mile without certification. Where travel is authorized to and from a common carrier terminal, as specified in section 599.631(b). Supervisors approving these claims must determine the employee's need for the use of such vehicles.

AUTHORIZED RELOCATION EXPENSES

Per Diem - Employees may claim up to 60 days while at the new location until a new permanent residence is found. Specific per diem allowance for excluded employee are attached. Extensions of the per diem may be granted by the Department of Personnel Administration if the employee suffers unusual hardship. Requests for extensions must be submitted to the Relocation Liaison, on a Std. 256 prior to the expiration of the 60 day period. The Relocation Liaison will review the Std. 256 for completeness then forward to the Department of Personnel Administration.

Shipment of Household Goods - The State will pay for the packing, transportation, insurance, storage-in-transit, unpacking and installation of employee's household effects. The employer will issue the relocating employee a "Moving Service Authorization" which the employee will give to any licensed mover. The Moving Service Authorization authorizes the mover to bill the State directly. There is no actual dollar limitation, (the State only pays minimum tariff rates), however there is an 11,000 pound weight limit. If the mover estimates the weight of the household goods to be more than 11,000 pounds, the employee should immediately submit a Std. 256 with the mover's estimate to the Relocation Liaison. The Department of Personnel Administration may approve excess weight provided the employee requests the exception in advance of the actual move.

The State will not pay for the shipment of the following prohibited items:

> Automobiles other motor vehicles farm tractor, implements and equipment trailers with or without other property boats all animals, livestock, or pets belongings which are not the property of the immediate family of the officer or employee belongings related to commercial enterprises engaged in by the officer or employee firewood, fuels bricks, sand ceramic wall tile wire fence or other building materials wastepaper and rags.

Storage in Transit - The State will pay for the storage of household goods for up to 60 days. Storage is limited to 11,000 pounds of household goods unless the excess weight has been previously approved by DPA. The storage company should bill the State directly using the authorization of the Moving Service Authorization. Miscellaneous items taken out of storage prior to the moving company delivering all household goods is not reimbursable and must be paid by the employee.

Sale of Residence - The State will pay for certain costs associated with the sale of the employee's dwelling which was his/her residence at the time of notification of the transfer.

Reimbursable costs are:

> Brokerage Commission, Escrow fees, Title insurance, Prepayment penalties, Local taxes, charges or fees required to consummate the sale. Miscellaneous sellers costs up to $200.00.

Nonreimbursable costs are:

> Seller's Points, Property tax, Repair work and re-inspection fees.

Excluded employees have two years from the reporting date at the new headquarters to submit a claim for reimbursement of seller's costs. There is no extension of the time limit for Non-represented employees.

Settlement of a Lease - The State will pay for the settlement of a lease which was entered into prior to notification of the transfer. Claims for payment of the lease settlement must be submitted within 9 months from the reporting date at the new headquarters.

Movement of a Trailer Coach - The State will pay for the actual cost of transporting the mobile home to the new location plus up to $2,500 for disassembly and assembly of the trailer. Request for reimbursement in excess of $2,500 must be submitted to DPA on a Std. 256 prior to the move; approval will only be given for the lowest of three bids. Household goods must be shipped in the mobile home unless DPA approves a separate shipment.

Miscellaneous - There is a $200.00 miscellaneous allowance with documentation and certification, which is intended to assist the employee in establishing the new household. This allowance should be used to pay utility installation fees, appliance hook-up fees and the like. It is appropriate to use this allowance for cable hook-up. This allowance may not be used to satisfy deposit requirements. The allowance may not be claimed if moving a mobile home; hook-up, etc., are included in the mobile home set-up charge.

Mileage - The employee may be reimbursed 24 cents per mile for one vehicle to make one one-way trip between the old residence and the new residence. Anything over locating cents is considered taxable income.

Private car mileage for the purpose of locating housing at the new location is not reimbursable.

EXPENSES INCURRED PRIOR TO THE OFFICIAL TRANSFER CANNOT BE CLAIMED.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

THREATS AGAINST PEACE OFFICERS (SCHOOL DISTRICTS)

For State Controller Use Only
(19) Program Number 00162
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 162

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data

(22) TAP-1, (03)	
(23) TAP-1, (04)(1)(e)	
(24) TAP-1, (04)(2)(e)	
(25) TAP-1, (06)	
(26) TAP-1, (07)	
(27) TAP-1, (09)	
(28) TAP-1, (10)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 162	THREATS AGAINST PEACE OFFICERS (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03), Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05), Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form TAP-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09), Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11), Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form TAP-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., TAP-1, (03), means the information is located on form TAP-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 162	MANDATED COSTS THREATS AGAINST PEACE OFFICERS CLAIM SUMMARY	FORM TAP-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Claim Statistics

(03) Number of peace officers relocated in the fiscal year of claim	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Services and Supplies	(c) Employee Reimburse-ment	(d) Total
1. Moving and Relocation Expenses (7/1/95 - 12/31/95)				
2. Moving and Relocation Expenses (1/1/96 - Present)				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 162	THREATS AGAINST PEACE OFFICERS CLAIM SUMMARY Instructions	FORM TAP-1

(01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A form TAP-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form TAP-1 must be filed for a reimbursement claim. Do not complete form TAP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form TAP-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of peace officers relocated in the fiscal year of claim due to credible threats.

(04) Reimbursable Components. For each reimbursable component, enter the total from form TAP-2, line (05), columns (d), (e), and (f) to form TAP-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J580, as applicable, for the fiscal year of costs.

(07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06) by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 162	MANDATED COSTS THREATS AGAINST PEACE OFFICERS COMPONENT/ACTIVITY COST DETAIL	FORM TAP-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Moving and Relocation Expenses (7/1/95 - 12/31/95)

☐ Moving and Relocation Expenses (1/1/96 - Present)

(04) Description of Expenses: Complete columns (a) through (g).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries and Benefits	(e) Services and Supplies	(f) Employee Reimburse-ment
(05) Total ☐ Subtotal ☐ Page:____of____					

Program 162	THREATS AGAINST PEACE OFFICERS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM TAP-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form TAP-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries			
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Dates of Service		Cost = Hourly Rate x Hour Worked		Invoice
Employee Reimbursement	Name of Peace Officer	Date of Receipt of Notification of Threat	Date of Moving and Relocation Expenses			Amount of Reimburse-ment	Invoices

(05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form TAP-1, block (04), columns (a), (b), and (c) in the appropriate row.

APPENDIX

A. STATE OF CALIFORNIA TRAVEL EXPENSE GUIDELINES

Travel Program Effective January 31, 2002

The travel reimbursement program continues to be subject to the Internal Revenue Service (IRS) requirements for an accountable plan. There are no flat rate reimbursements. All items are to be claimed for the actual amount of expense, up to the maximum allowed. If the provisions below do not require submission of a receipt for a given item of expense, it is the employee's responsibility to retain receipts and other records of the expense and have them available for audit.

Lodging and meals that are provided by the State, included in hotel expenses, conference fees, or transportation costs such as airline tickets; or otherwise provided shall not be claimed for reimbursement.

Employees may be reimbursed for actual expenses for breakfast, lunch, dinner, and incidentals for each 24 hours of travel, as follows:

Breakfast	up to	$6.00
Lunch	up to	10.00
Dinner	up to	18.00
Incidentals	up to	6.00

Incidental expenses include, but are not limited to, expenses for laundering and pressing of clothing and tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telegrams or telephone calls.

Lodging

All lodging reimbursements require a receipt from a commercial lodging establishment such as a hotel, motel, bed and breakfast inn, or campground that caters to the general public. No lodging will be reimbursed without a valid receipt. Employees who stay with friends or relatives are not eligible for lodging reimbursement, but may claim their actual expenses for meals and incidentals.

Short-Term Travel

A. For continuous short-term travel of more than 24 hours but less than 31 days, the employee will be reimbursed for actual costs up to the maximum for each meal, incidental, and lodging expense for each completed 24 hours of travel, beginning with the traveler's time of departure and return as follows:

1. On the first day of travel at the beginning of a trip of more than 24 hours:

   Trip begins at or before 6 a.m. - Breakfast may be claimed

   Trip begins at or before 11 a.m. - Lunch may be claimed

   Trip begins at or before 5 p.m. - Dinner may be claimed

2. On the fractional day of travel at the end of a trip of more than 24 hours:

   Trip ends at or after 8 a.m. - Breakfast may be claimed

   Trip ends at or after 2 p.m. - Lunch may be claimed

   Trip ends at or after 7 p.m. - Dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any 24-hour period.

(I) For continuous travel of less than 24 hours, the employee will be reimbursed for actual expenses, up to a maximum as follows:

Travel begins at or before 6 a.m. and ends at or after 9 a.m. - Breakfast may be claimed
Travel begins at or before 4 p.m. and ends at or after 7 p.m. - Dinner may be claimed

If the trip extends overnight, receipted lodging may be claimed. No lunch or incidentals may be claimed on a trip of less than 24 hours.

Short-Term Travel Maximum Lodging Reimbursement Rate

A. Statewide except as in (B) and (C) below, actual receipted lodging up to $84 plus tax.

B. When required to conduct state business and obtain lodging in the counties of Los Angeles and San Diego, reimbursement will be for actual receipted lodging, to a maximum of $110 plus tax.

C. When required to conduct state business and obtain lodging in the counties of Alameda, San Francisco, San Mateo, and Santa Clara, reimbursement will be for actual receipted lodging, to a maximum of $140 plus tax.

Long-Term Travel

Actual expenses for long-term meals and receipted lodging will be reimbursed when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

A. Full Long-Term Travel

To qualify for full long-term travel reimbursement, the employee on long-term field assignment must meet the following criteria:

a) The employee continues to maintain a permanent residence at the primary headquarters, and either,

b) The permanent residence is occupied by the employee's dependents, or

c) The permanent residence is maintained at a net expense to the employee exceeding $200 per month.

The employee who is living at the long-term location may claim either:

1. Reimbursement for actual individual expense, substantiated by receipts for lodging, water, sewer, gas, and electricity, up to a maximum of $1,130 per calendar month while on the long-term assignment, and actual expenses up to $10 for meals and incidentals, for each period of 12 to 24 hours and up to $5 for actual meals and incidentals for each period of less than 12 hours at the long-term location, or
2. Long-term subsistence rates of $24 for actual meals and incidentals, $24 for receipted lodging for travel of 12 hours up to 24 hours, and either $24 for actual meals or $24 for receipted lodging for travel less than 12 hours when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

B. Partial Long-Term Travel

An employee on long-term field assignment who does not maintain a separate residence in the headquarters area may claim long-term subsistence rates of up to $12 for actual meals and incidentals and $12 for receipted lodging for travel of 12 hours up to 24 hours at the long-term location, and either $12 for actual meals or $12 for receipted lodging for travel less than 12 hours at the long-term location.

Receipts

Receipts or vouchers shall be submitted for every item of expense of $25 or more.

A. Receipts are required for every item of transportation and business expense incurred as a result of conducting state business except for actual expenses as follows:

1. Railroad and bus fares of less than $25, when travel is wholly within the State of California.
2. Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi, shuttle, or hotel bus fares, and parking fees of $10 or less for each continuous period of parking or each separate transportation expense noted in this item.
3. Telephone, telegraph, tax, or other business charges related to state business of $5 or less.
4. In the absence of a receipt, reimbursement will be limited to the non-receipted amount above.

B. Reimbursement will be claimed only for the actual and necessary expenses noted above. Regardless of the above exceptions, the approving officer may require additional certification and/or explanation in order to determine that an expense was actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Mileage

When an employee is authorized by his/her appointing authority or designee to operate a privately owned vehicle on state business, the employee will be allowed to claim and be reimbursed 34 cents per mile. An employee who is required to use a specialized vehicle that has been modified to accommodate disabilities may claim 37 cents per mile.

B. Government Code Sections 17500-17616

GC §17500: Legislative Findings and Declarations

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for the costs of state-mandated local programs has not provided for the effective determination of the state's responsibilities under Section 6 of Article XIIIB of the California Constitution. The Legislature finds and declares that the failure of the existing process to adequately and consistently resolve the complex legal questions involved in the determination of state-mandated costs has led to an increasing reliance by local agencies and school districts on the judiciary and, therefore, in order to relieve unnecessary congestion of the judicial system, it is necessary to create a mechanism which is capable of rendering sound quasi-judicial decisions and providing an effective means of resolving disputes over the existence of state-mandated local programs. It is the intent of the Legislature in enacting this part to provide for the implementation of Section 6 of Article XIIIB of the California Constitution and to consolidate the procedures for reimbursement of statutes specified in the Revenue and Taxation Code with those identified in the Constitution. Further, the Legislature intends that the Commission on State Mandates, as a quasi-judicial body, will act in a deliberative manner in accordance with the requirements of Section 6 of Article XIIIB of the California Constitution.

GC §17510: Construction of Part

Unless the context otherwise requires, the definitions contained in this chapter govern the construction of this part. The definition of a word applies to any variants thereof and the singular tense of a word includes the plural.

GC §17511: "City"

"City" means any city whether general law or charter, except a city and county.

GC §17512: "Commission"

"Commission" means the Commission on State Mandates.

GC §17513: "Cost Mandated by the Federal Government"

"Costs mandated by the federal government" means any increased costs incurred by a local agency or school district after January 1, 1973, in order to comply with the requirements of a federal statute or regulation. "Costs mandated by the federal government" includes costs resulting from enactment of a state law or regulation where failure to enact that law or regulation to meet specific federal program or service requirements would result in substantial monetary penalties or loss of funds to public or private persons in the state. "Costs mandated by the federal government" does not include costs which are specifically reimbursed or funded by the federal or state government or programs or services which may be implemented at the option of the state, local agency, or school district.

GC §17514: "Costs Mandated by the State"

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIIIB of the California Constitution.

GC §17515: "County"

"County" means any chartered or general law county. "County" includes a city and county.

GC §17516: "Executive Order"

"Executive order" means any order, plan, requirement, rule, or regulation issued by any of the following: (a) The Governor. (b) Any officer or official serving at the pleasure of the Governor. (c) Any agency, department, board, or commission of state government. "Executive order" does not include any order, plan, requirement, rule, or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code. It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available. "Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

GC §17517: "Fund"

"Fund" means the State Mandates Claims Fund.

GC §17518: "Local Agency"

"Local agency" means any city, county, special district, authority, or other political subdivision of the state.

GC §17519: "School District"

"School district" means any school district, community college district, or county superintendent of schools.

GC §17520: "Special District"

"Special district" means any agency of the state which performs governmental or proprietary functions within limited boundaries. "Special district" includes a redevelopment agency, a joint powers agency or entity, a county service area, a maintenance district or area, an improvement district or improvement zone, or any other zone or area. "Special district" does not include a city, a county, a school district, or a community college district. County free libraries established pursuant to Chapter 2 (commencing with Section 27151) of Division 20 of the Education Code, areas receiving county fire protection services pursuant to Section 25643 of the Government Code, and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall be considered "special districts" for all purposes of this part.

GC §17521: "Test Claim"

"Test claim" means the first claim, including claims joined or consolidated with the first claim, filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state.

GC §17522: Definitions

(a) "Initial reimbursement claim" means a claim filed with the Controller by a local agency or school district for costs to be reimbursed for the fiscal years specified in the first statute that appropriates funds for reimbursement of the mandate. (b) "Annual reimbursement claim" means a claim for actual costs incurred in a prior fiscal year filed with the Controller by a local agency or school district for which appropriations are made to the Controller for this purpose. (c) "Estimated reimbursement claim" means a claim filed with the Controller by a local agency or school district in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times, for estimated costs to be reimbursed during the current or future fiscal years, for which appropriations are made to the Controller for this purpose. (d) "Entitlement claim" means a claim filed by a local agency or school district with the Controller for the purpose of establishing or adjusting a base year entitlement. All entitlement claims are subject to Section 17616.

GC §17523: "Deflator"

"Deflator" means the Implicit Price Deflator for the Costs of Goods and Services to Governmental Agencies, as determined by the Department of Finance.

GC §17524: "Base Year Entitlement"

"Base year entitlement" means that amount determined to be the average for the approved reimbursement claims of each local agency or school district for the three preceding fiscal years adjusted by the change in the deflator. A base year entitlement shall not include any nonrecurring or initial startup costs incurred by a local agency or school district in any of those three fiscal years. For those mandates which become operative on January 1 of any year, the amount of the "approved reimbursement claim" for the first of the three years may be computed by annualizing the amount claimed for the six-month period of January through June in that first year, excluding nonrecurring or startup costs.

GC §17525: Members: Term and Per Diem for Specified Members

(a) There is hereby created the Commission on State Mandates, which shall consist of seven members as follows: (1) The Controller. (2) The Treasurer. (3) The Director of Finance. (4) The Director of the Office of Planning and Research. (5) A public member with experience in public finance, appointed by the Governor and approved by the Senate. (6) Two members from the following three categories appointed by the Governor and approved by the Senate, provided that no more than one member shall come from the same category: (A) A city council member. (B) A member of a county or city and county board of supervisors. (C) A governing board member of a school district as defined in Section 17519. (b) Each member appointed pursuant to paragraph (5) or (6) of subdivision (a) shall be subject to both of the following: (1) The member shall serve for a term of four years subject to renewal. (2) The member shall receive per diem of one hundred dollars ($100) for each day actually spent in the discharge of official duties and shall be reimbursed for any actual and necessary expenses incurred in connection with the performance of duties as a member of the commission.

GC §17526: Open Meetings: Executive Sessions

(a) All meetings of the commission shall be open to the public, except that the commission may meet in executive session to consider the appointment or dismissal of officers or employees of the commission or to hear complaints or charges brought against a member, officer, or employee of the commission. (b) The commission shall meet at least once every month. (c) The time and place of meetings may be set by resolution of the commission, by written petition of a majority of the members, or by written call of the chairperson. The chairperson may, for good cause, change the starting time or place, reschedule, or cancel any meeting. (d) This section shall become operative on July 1, 1996.

GC §17527: Powers of Commission

In carrying out its duties and responsibilities, the commission shall have the following powers: (a) To examine any document, report, or data, including computer programs and data files, held by any local agency or school district. (b) To meet at times and places as it may deem proper. (c) As a body or, on the authorization of the commission, as a committee composed of one or more members, to hold hearings at any time and place it may deem proper. (d) Upon a majority vote of the commission, to issue subpoenas to compel the attendance of witnesses and the production of books, records, papers, accounts, reports, and documents. (e) To administer oaths. (f) To contract with other agencies or individuals, public or private, as it deems necessary, to provide or prepare services, facilities, studies, and reports to the commission as will assist it in carrying out its duties and responsibilities. (g) To adopt, promulgate, amend, and rescind rules and regulations, which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. (h) To do any and all other actions necessary or convenient to enable it fully and adequately to perform its duties and to exercise the powers expressly granted to it.

GC §17528: Election of Officers

The members of the commission shall elect a chairperson and a vice chairperson of the commission.

GC §17529: Appointment of Attorney: Duties

The commission may appoint as attorney to the commission an attorney at law of this state, who shall hold office at the pleasure of the commission. The attorney shall represent and appear for the commission in all actions and proceedings involving any question under this part or under any order or act of the commission. The attorney shall advise the commission and each member of the commission, when so requested, in regard to all matters in connection with the powers and duties of the commission and the members thereof. The attorney shall generally perform all duties and services as attorney to the commission which the commission may require.

GC §17530: Appointment of Executive Director: Duties

The commission shall appoint an executive director, who shall be exempt from civil service and shall hold office at the pleasure of the commission. The executive director shall be responsible for the executive and administrative duties of the commission and shall organize, coordinate, supervise, and direct the operations and affairs of the commission and expedite all matters within the jurisdiction of the commission. The executive director shall keep a full and true record of all proceedings of the commission, issue all necessary process, writs, warrants, and notices, and perform other duties as the commission prescribes.

GC §17531: Authority of Executive Director to Employ Necessary Staff

The executive director may employ those officers, examiners, experts, statisticians, accountants, inspectors, clerks, and employees as the executive director deems necessary to carry out the provisions of this part or to perform the duties and exercise the powers conferred upon the commission by law.

GC §17532: Quorum: Investigations, Inquiries, and Hearing

A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or commissioners designated for the purpose by the commission. The evidence in any investigation, inquiry, or hearing may be taken by the commissioner or commissioners to whom the investigation, inquiry, or hearing has been assigned or, in his or her or their behalf, by an examiner designated for that purpose. Every finding, opinion, and order made by the commissioner or commissioners so designated, pursuant to the investigation, inquiry, or hearing, when approved or confirmed by the commission and ordered filed in its office, shall be deemed to be the finding, opinion, and order of the commission.

GC §17533: Provisions not Applicable to Hearing by Commission

Notwithstanding Section 11425.10, Chapter 4.5 (commencing with Section 11400) of Part 1 of Division 3 does not apply to a hearing by the commission under this part.

GC §17550: Reimbursements of Local Agencies and Special Districts

Reimbursement of local agencies and school districts for costs mandated by the state shall be provided pursuant to this chapter.

GC §17551: Commission Hearing and Decision Upon Claims

(a) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the

state for costs mandated by the state as required by Section 6 of Article XIIIB of the California Constitution. (b) Commission review of claims may be had pursuant to subdivision (a) only if the test claim is filed within the time limits specified in this section. (c) Local agency and school district test claims shall be filed not later than three years following the date the mandate became effective, or in the case of mandates that became effective before January 1, 2002, the time limit shall be one year from the effective date of this subdivision. (d) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561.

GC §17552: Exclusivity of Procedure by Chapter

This chapter shall provide the sole and exclusive procedure by which a local agency or school district may claim reimbursement for costs mandated by the state as required by Section 6 of Article XIIIB of the California Constitution.

GC §17553: Adoption of Procedure for Receiving Claims and Providing Hearings: Postponement of Hearings

(a) The commission shall adopt procedures for receiving claims pursuant to this article and for providing a hearing on those claims. The hearing procedure shall provide for presentation of evidence by the claimant, the Department of Finance and any other affected department or agency, and any other interested person. The procedures shall ensure that a statewide cost estimate is adopted within 12 months after receipt of a test claim, when a determination is made by the commission that a mandate exists. This deadline may be extended for up to six months upon the request of either the claimant or the commission. Hearing of a claim may be postponed at the request of the claimant, without prejudice, until the next scheduled hearing. (b) The procedures adopted by the commission pursuant to subdivision (a) shall include the following: (1) Provisions for acceptance of more than one claim on the same statute or executive order relating to the same statute or executive order filed with the commission, and, absent agreement by the test claimants to the contrary, to designate the first to file as the lead test claimant. (2) Provisions for consolidating test claims relating to the same statute or executive order filed with the commission with time limits that do not exceed 90 days from the initial filing for consolidating the test claims and for claimants to designate a single contact for information regarding the test claim. (3) Provisions for claimants to designate a single claimant for a test claim relating to the same statute or executive order filed with the commission, with time limits that do not exceed 90 days from the initial filing for making that designation. (c) If a completed test claim is not received by the commission within 30 calendar days from the date that an incomplete test claim was returned by the commission, the original test claim filing date may be disallowed, and a new test claim may be accepted on the same statute or executive order. (d) In addition, the commission shall determine whether an incorrect reduction claim is complete within 10 days after the date that the incorrect reduction claim is filed. If the commission determines that an incorrect reduction claim is not complete, the commission shall notify the local agency and school district that filed the claim stating the reasons that the claim is not complete. The local agency or school district shall have 30 days to complete the claim. The commission shall serve a copy of the complete incorrect reduction claim on the Controller. The Controller shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

GC §17554: Commission's Authority to Expedite Claim

With the agreement of all parties to the claim, the commission may waive the application of any procedural requirement imposed by this chapter or pursuant to Section 17553 in order to expedite action on the claim. The authority granted by this section includes the consolidation of claims and the shortening of time periods.

GC §17555: Date for Public Hearing: Test Claim Form and Procedure

(a) The commission, within 10 days after receipt of a test claim based upon a statute or executive order, shall set a date for a public hearing on the claim within 75 days. The test claim may be based upon estimated costs that a local agency or school district may incur as a result of the statute or executive order and may be filed at any time after the statute is enacted or the executive order is adopted. The claim shall be submitted in a form prescribed by the commission. After a hearing in which the claimant and any other interested organization or individual may participate, the commission shall determine if there are costs mandated by the state. (b) This section shall become operative on July 1, 1996.

GC §17556: Criteria for not Finding Costs Mandated by the State

The commission shall not find costs mandated by the state, as defined in Section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds that: (a) The claim is submitted by a local agency or school district which requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district which requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this paragraph. (b) The statute or executive order affirmed for the state that which had been declared existing law or regulation by action of the courts. (c) The statute or executive order implemented a federal law or regulation and resulted in costs mandated by the federal government, unless the statute or executive order mandates costs which exceed the mandate in that federal law or regulation. (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. (e) The statute or executive order provides for offsetting savings to local agencies or school districts which result in no net costs to the local agencies or school districts, or includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate. (f) The statute or executive order imposed duties which were expressly included in a ballot measure approved by the voters in a statewide election. (g) The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

GC §17557: Determination of Amount to be Subvened for Reimbursement: Parameters and Guidelines

(a) If the commission determines there are costs mandated by the state pursuant to Section 17555, it shall determine the amount to be subvened to local agencies and school districts for reimbursement. In so doing it shall adopt parameters and guidelines for reimbursement of any claims relating to the statute or executive order. The successful test claimants shall submit proposed parameters and guidelines within 30 days of adoption of a statement of decision on a test claim. At the request of a successful test claimant, the commission may provide for one or more extensions of this 30-day period at any time prior to its adoption of the parameters and guidelines. If proposed parameters and guidelines are not submitted within the 30-day period and the commission has not granted an extension, then the commission shall notify the test claimant that the amount of reimbursement the test claimant is entitled to for the first 12 months of incurred costs will be reduced by 20 percent, unless the test claimant can demonstrate to the commission why an extension of the 30-day period is justified. A local agency, school district, and the state may file a claim or request with the commission to amend, modify, or supplement the parameters or guidelines. The commission may, after public notice and hearing, amend, modify, or supplement the parameters and guidelines. (b) In adopting parameters and guidelines, the commission may adopt an allocation formula or uniform allowance which would provide for reimbursement of each local agency or school district of a specified amount each year. (c) The parameters and guidelines adopted by the commission shall specify the fiscal years for which local agencies and school districts shall be reimbursed for costs incurred, provided, however, that the commission shall not specify therein any fiscal year for which payment could be provided in the annual Budget Act. A test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. The

claimant may thereafter amend the test claim at any time prior to a commission hearing on the claim without affecting the original filing date as long as the amendment substantially relates to the original test claim.

GC §17558: Submission of Parameters and Guidelines to Controller: Transfer of Claims; Claiming Instructions

(a) The commission shall submit the adopted parameters and guidelines to the Controller. All claims relating to a statute or executive order that are filed after the determination of the test claim pursuant to Section 17557 shall be transferred to the Controller who shall pay and audit the claims from funds made available for that purpose. (b) Not later than 60 days after receiving the adopted parameters and guidelines from the commission, the Controller shall issue claiming instructions for each mandate that requires state reimbursement, to assist local agencies and school districts in claiming costs to be reimbursed. In preparing claiming instructions, the Controller may request the assistance of other state agencies. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the commission. (c) The Controller shall, within 60 days after receiving revised adopted parameters and guidelines from the commission or other information necessitating a revision of the claiming instructions, prepare and issue revised claiming instructions for mandates that require state reimbursement that have been established by commission action pursuant to Section 17555 or after any decision or order of the commission pursuant to Section 17551. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies. (d) This section shall become operative on July 1, 1996.

GC §17558.5: Reimbursement Claim: Audit; Remittance Advice and Other Notices of Payment

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter 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. (b) The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the local agency or school district, and the reason for the adjustment. Remittance advices and other notices of payment action shall not constitute notice of adjustment from an audit or review. (c) The interest rate charged by the Controller on reduced claims shall be set at the Pooled Money Investment Account rate and shall be imposed on the dollar amount of the overpaid claim from the time the claim was paid until overpayment is satisfied. (d) Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement.

GC §17558.6: Legislative Intent

It is the intent of the Legislature that the Commission on State Mandates review its process by which local agencies may appeal the reduction of reimbursement claims on the basis that the reduction is incorrect in order to provide for a more expeditious and less costly process.

GC §17559: Judicial Review

(a) The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied. (b) 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. The court may order the commission to hold another hearing regarding the claim and may direct the commission on what basis the claim is to receive a rehearing.

GC §17560: Deadlines for Filing Reimbursement Claims

Reimbursement for state-mandated costs may be claimed as follows: (a) A local agency or school district may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b). (b) A local agency or school district may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year. (c) In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of Section 17558 between October 15 and January 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

GC §17561: Reimbursement of Costs for State Mandated Programs

(a) The state shall reimburse each local agency and school district for all "costs mandated by the state," as defined in Section 17514. (b) (1) For the initial fiscal year during which these costs are incurred, reimbursement funds shall be provided as follows: (A) Any statute mandating these costs shall provide an appropriation therefor. (B) Any executive order mandating these costs shall be accompanied by a bill appropriating the funds therefor, or alternatively, an appropriation for these costs shall be included in the Budget Bill for the next succeeding fiscal year. The executive order shall cite that item of appropriation in the Budget Bill or that appropriation in any other bill which is intended to serve as the source from which the Controller may pay the claims of local agencies and school districts. (2) In subsequent fiscal years appropriations for these costs shall be included in the annual Governor's Budget and in the accompanying Budget Bill. In addition, appropriations to reimburse local agencies and school districts for continuing costs resulting from chaptered bills or executive orders for which claims have been awarded pursuant to subdivision (a) of Section 17551 shall be included in the annual Governor's Budget and in the accompanying Budget Bill subsequent to the enactment of the local government claims bill pursuant to Section 17600 that includes the amounts awarded relating to these chaptered bills or executive orders. (c) The amount appropriated to reimburse local agencies and school districts for costs mandated by the state shall be appropriated to the Controller for disbursement. (d) The Controller shall pay any eligible claim pursuant to this section within 60 days after the filing deadline for claims for reimbursement or 15 days after the date the appropriation for the claim is effective, whichever is later. The Controller shall disburse reimbursement funds to local agencies or school districts if the costs of these mandates are not payable to state agencies, or to state agencies that would otherwise collect the costs of these mandates from local agencies or school districts in the form of fees, premiums, or payments. When disbursing reimbursement funds to local agencies or school districts, the Controller shall disburse them as follows: (1) For initial reimbursement claims, the Controller shall issue claiming instructions to the relevant local agencies pursuant to Section 17558. Issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the commission. (A) When claiming instructions are issued by the Controller pursuant to Section 17558 for each mandate determined pursuant to Section 17555 that requires state reimbursement, each local agency or school district to which the mandate is applicable shall submit claims for initial fiscal year costs to the Controller within 120 days of the issuance date for the claiming instructions. (B) When the commission is requested to review the claiming instructions pursuant to Section 17571, each local agency or school district to which the mandate is applicable shall submit a claim for reimbursement within 120 days after the commission reviews the claiming instructions for reimbursement issued by the Controller. (C) If the local agency or school district does not submit a claim for reimbursement within the 120-day period, or submits a claim pursuant to revised claiming instructions, it may submit its claim for reimbursement as specified in Section 17560. The Controller shall pay these claims from the funds appropriated therefor, provided that the Controller (i) may audit the records of any

local agency or school district to verify the actual amount of the mandated costs, and (ii) may reduce any claim that the Controller determines is excessive or unreasonable. (2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor, provided that the Controller (A) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (B) may reduce any claim that the Controller determines is excessive or unreasonable, and (C) shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years. (3) When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. In no case shall a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates contained in a claims bill.

GC §17561.5: Payment of Claim with Interest

(a) The payment of an initial reimbursement claim by the Controller shall include accrued interest at the Pooled Money Investment Account rate, if the payment is being made more than 365 days after adoption of the statewide cost estimate for an initial claim or, in the case of payment of a subsequent claim relating to that same statute or executive order, if payment is being made more than 60 days after the filing deadline for, or the actual date of receipt of, the subsequent claim, whichever is later. In those instances, interest shall begin to accrue as of the 366th day after adoption of the statewide cost estimate for an initial claim and as of the 61st day after the filing deadline for, or actual date of receipt of, the subsequent claim, whichever is later. (b) This section shall become operative on July 1, 1996.

GC §17561.6: Payment

(a) A budget act item or appropriation pursuant to this part for reimbursement of claims shall include an amount necessary to reimburse any interest due pursuant to Section 17561.5. (b) This section shall become operative on July 1, 1996.

GC §17562: Review of Costs of State-Mandated Local Programs

(a) The Legislature hereby finds and declares that the increasing revenue constraints on state and local government and the increasing costs of financing state-mandated local programs make evaluation of state-mandated local programs imperative. Accordingly, it is the intent of the Legislature to increase information regarding state mandates and establish a method for regularly reviewing the costs and benefits of state-mandated local programs. (b) The Controller shall submit a report to the Joint Legislative Budget Committee and fiscal committees by January 1 of each year. This report shall summarize, by state mandate, the total amount of claims paid per fiscal year and the amount, if any, of mandate deficiencies or surpluses. This report shall be made available in an electronic spreadsheet format. The report shall compare the annual cost of each mandate to the statewide cost estimate adopted by the commission. (c) After the commission submits its second semiannual report to the Legislature pursuant to Section 17600, the Legislative Analyst shall submit a report to the Joint Legislative Budget Committee and legislative fiscal committees on the mandates included in the commission's reports. The report shall make recommendations as to whether the mandate should be repealed, funded, suspended, or modified. (d) In its annual analysis of the Budget Bill and based on information provided pursuant to subdivision (b), the Legislative Analyst shall identify mandates that significantly exceed the statewide cost estimate adopted by the commission. The Legislative Analyst shall make recommendations on whether the mandate should be repealed, funded, suspended, or modified. (e) (1) A statewide association of local agencies or a Member of the Legislature may submit a proposal to the Legislature recommending the elimination or modification of a state-mandated local program. To make such a proposal, the association

or member shall submit a letter to the Chairs of the Assembly Committee on Local Government and the Senate Committee on Local Government specifying the mandate and the concerns and recommendations regarding the mandate. The association or member shall include in the proposal all information relevant to the conclusions. If the chairs of the committees desire additional analysis of the submitted proposal, the chairs may refer the proposal to the Legislative Analyst for review and comment. The chairs of the committees may refer up to a total of 10 of these proposals to the Legislative Analyst for review in any year. Referrals shall be submitted to the Legislative Analyst by December 1 of each year. (2) The Legislative Analyst shall review and report to the Legislature with regard to each proposal that is referred to the office pursuant to paragraph (1). The Legislative Analyst shall recommend that the Legislature adopt, reject, or modify the proposal. The report and recommendations shall be submitted annually to the Legislature by March 1 of the year subsequent to the year in which referrals are submitted to the Legislative Analyst. (3) The Department of Finance shall review all statutes enacted each year that contain provisions making inoperative Section 2229 or Section 2230 of the Revenue and Taxation Code or Section 17561 or Section 17565 that have resulted in costs or revenue losses mandated by the state that were not identified when the statute was enacted. The review shall identify the costs or revenue losses involved in complying with the statutes. The Department of Finance shall also review all statutes enacted each year that may result in cost savings authorized by the state. The Department of Finance shall submit an annual report of the review required by this subdivision, together with the recommendations as it may deem appropriate, by December 1 of each year. (f) It is the intent of the Legislature that the Assembly Committee on Local Government and the Senate Committee on Local Government hold a joint hearing each year regarding the following: (1) The reports and recommendations submitted pursuant to subdivision (e). (2) The reports submitted pursuant to Sections 17570, 17600, and 17601. (3) Legislation to continue, eliminate, or modify any provision of law reviewed pursuant to this subdivision. The legislation may be by subject area or by year or years of enactment.

GC §17563: Use of Funds Received for Public Purpose

Any funds received by a local agency or school district pursuant to the provisions of this chapter may be used for any public purpose.

GC §17564: Filing of Claims: Threshold Amount

(a) No claim shall be made pursuant to Sections 17551 and 17561, nor shall any payment be made on claims submitted pursuant to Sections 17551 and 17561, unless these claims exceed one thousand dollars ($1,000), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds one thousand dollars ($1,000) even if the individual school district's, direct service district's, or special district's claims do not each exceed one thousand dollars ($1,000). The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim. (b) Claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines.

GC §17565: Reimbursement of Subsequently Mandated Costs

If a local agency or a school district, at its option, has been incurring costs which are subsequently mandated by the state, the state shall reimburse the local agency or school district for those costs incurred after the operative date of the mandate.

GC §17567: Insufficiency of Appropriation: Proration of Claims

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall adjust prorated claims if supplementary funds are appropriated for this purpose. In the event that the Controller finds it necessary to prorate claims as provided by this section, the Controller shall immediately report this action to the Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature which considers appropriations in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, the Controller shall transmit this information to the commission which shall include these amounts in its report to the Legislature pursuant to Section 17600 to assure that an appropriation sufficient to pay the claims is included in the local government claims bills or other appropriation bills. If the local government claims bills required by Section 17612 have been introduced in the Legislature, the Controller shall report directly to the chairperson of the respective committee in each house of the Legislature which considers appropriations to assure inclusion of a sufficient appropriation in the claims bills.

GC §17568: Payment of Claims Submitted After Deadline

If a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount which would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars ($1,000). In no case shall a reimbursement claim be paid which is submitted more than one year after the deadline specified in Section 17560. Estimated claims which were filed by the deadline specified in that section shall be paid in full before payments are made on estimated claims filed after the deadline. In the event the amount appropriated to the Controller for reimbursement purposes is not sufficient to pay the estimated claims approved by the Controller, the Controller shall prorate those claims in proportion to the dollar amount of approved claims filed after the deadline and shall report to the commission or the Legislature in the same manner as described in Section 17566 in order to assure appropriation of funds sufficient to pay those claims.

GC §17570: Annual Report to Legislature

The Legislative Analyst shall review each unfunded statutory or regulatory mandate for which claims have been approved by the Legislature pursuant to a claims bill during the preceding fiscal year. Any recommendations by the Legislative Analyst to eliminate or modify the mandates shall be contained in the annual analysis of the Budget Bill prepared by the Legislative Analyst.

GC §17571: Review and Modification of Claiming Instructions

The commission, upon request of a local agency or school district, shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs. 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.

GC §17575: Review of Bills

When a bill is introduced in the Legislature, and each time a bill is amended, on and after January 1, 1985, the Legislative Counsel shall determine whether the bill mandates a new program or higher level of service pursuant to Section 6 of Article XIIIB of the California Constitution. The Legislative Counsel shall make this determination known in the digest of the bill and shall describe in the digest the basis for this determination. The determination by the Legislative Counsel shall not be binding on the commission in making its determination pursuant to Section 17555.

GC §17576: Amendment of Bills on Floor: Notification by Legislative Counsel

Whenever the Legislative Counsel determines that a bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Department of Finance shall prepare an estimate of the amount of reimbursement which will be required. This estimate shall be prepared for the respective committees of each house of the Legislature which consider taxation measures and appropriation measures and shall be prepared prior to any hearing on the bill by any such committee.

GC §17577: Amount of Estimates

The estimate required by Section 17576 shall be the amount estimated to be required during the first fiscal year of a bill's operation in order to reimburse local agencies and school districts for costs mandated by the state by the bill.

GC §17578: Amendment of Bills on Floor: Notification by Legislative Counsel

In the event that a bill is amended on the floor of either house, whether by adoption of the report of a conference committee or otherwise, in such a manner as to mandate a new program or higher level of service pursuant to Section 6 of Article XIIIB of the California Constitution, the Legislative Counsel shall immediately inform, respectively, the Speaker of the Assembly and the President of the Senate of that fact. Notification from the Legislative Counsel shall be published in the journal of the respective houses of the Legislature.

GC §17579: Requirement for New Mandates to Specify Reimbursement Requirements: Appropriations

(a) Any bill introduced or amended on and after January 1, 1985, for which the Legislative Counsel has determined the bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, shall contain a section specifying that reimbursement shall be made from the fund pursuant to Section 17610 when the amount of the claim has been determined pursuant to Article 1 (commencing with Section 17550) of this chapter or that there is no mandate or that the mandate is being disclaimed and the reason therefor. (b) Any bill introduced or amended on and after January 1, 1985, may, but is not required to, contain an appropriation to provide reimbursement of costs mandated by the state.

GC §17581: Conditions for Exemption From Implementation of Statute or Executive Order

(a) No local agency shall be required to implement or give effect to any statute or executive order, or portion thereof, during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or executive order, or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIIIB of the California Constitution. (2) The statute or executive order, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) Notwithstanding any other provision of law, if a local agency elects to implement or give effect to a statute or executive order described in subdivision (a), the local agency may assess fees to persons or entities which benefit from the statute or executive order. Any fee assessed pursuant to this subdivision shall not exceed the costs reasonably borne by the local agency. (c) This section shall not apply to any state-mandated local program for the trial courts, as specified in Section 77203. (d) This

section shall not apply to any state-mandated local program for which the reimbursement funding counts toward the minimum General Fund requirements of Section 8 of Article XVI of the Constitution.

GC §17581.5 Exemption From Provisions of School Bus Safety II Mandate and School Crimes Reporting II Mandate

(a) A school district shall not be required to implement or give effect to the statutes, or portion thereof, identified in subdivision (b) during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIIIB of the California Constitution. (2) The statute, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) This section applies only to the following mandates: (1) The School Bus Safety II mandate (Chapter 642 of the Statutes of 1992; Chapter 831 of the Statutes of 1994; and Chapter 739 of the Statutes of 1997). (2) The School Crimes Reporting II mandate (Chapter 759 of the Statutes of 1992 and Chapter 410 of the Statutes of 1995).

GC §17600: Report on Number of Mandates and Their Costs

At least twice each calendar year the commission shall report to the Legislature on the number of mandates it has found pursuant to Article 1 (commencing with Section 17550) and the estimated statewide costs of these mandates. This report shall identify the statewide costs estimated for each mandate and the reasons for recommending reimbursement.

GC §17601: Report on Claims Denied

The commission shall report to the Legislature on January 15, 1986, and each January 15 thereafter, on the number of claims it denied during the preceding calendar year and the basis on which the particular claims were denied.

GC §17610: Costs Paid From Fund: Limit on Costs

(a) The costs arising from a statute containing a statement that the statute mandates a new program or higher level of service and specifying that reimbursement shall be made from the fund shall, upon certification of the estimated statewide cost by the commission to the Controller, be paid from the fund, provided that the estimated statewide cost of the claim does not exceed one million dollars ($1,000,000). The Controller shall receive, review, and pay reimbursement claims from the fund as the claims are received. Claims for initial reimbursement shall be filed with the Controller within 120 days from the date that the Controller issued claiming instructions on mandates funded by the fund. When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated cost. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount which would have been allowed had the claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars ($1,000). The Controller may withhold payment of any initial reimbursement claim filed after the filing deadline until the next deadline for funding claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. (b) For purposes of this section, "estimated statewide cost" means the total amount of funds estimated to be necessary to reimburse all eligible local agencies and school districts for costs incurred as a result of the mandate during the first 12-month period following the operative date of the mandate. (c) For purposes of this section, "costs arising from a statute" means the total amount of funds necessary to reimburse eligible local agencies and school districts for costs incurred as a result of complying with a mandate for the fiscal years specified in the parameters and guidelines in accordance with Section 17557.

GC §17612: Local Government Claims Bills: Judicial Review of Funding Deletions

(a) Immediately upon receipt of the report submitted by the commission pursuant to Section 17600, a local government claims bill shall be introduced in the Legislature. The local government claims bill, at the time of its introduction, shall provide for an appropriation sufficient to pay the estimated costs of these mandates except where the costs have been or will be paid pursuant to Section 17610. (b) The Legislature may amend, modify, or supplement the parameters and guidelines for mandates contained in the local government claims bill. If the Legislature amends, modifies, or supplements the parameters and guidelines, it shall make a declaration in the local government claims bill specifying the basis for the amendment, modification, or supplement. (c) If the Legislature deletes from a local government claims bill funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement.

GC §17613: Authorization of Augmentation for Mandated Costs

(a) The Director of Finance may, upon receipt of any report submitted pursuant to Section 17567, authorize the augmentation of the amount available for expenditure to reimburse costs mandated by the state, as defined in Section 17514, as follows: (1) For augmentation of (A) any schedule in any item to reimburse costs mandated by the state in any budget act, or (B) the amount appropriated in a local government claims bill for reimbursement of the claims of local agencies, as defined by Section 17518, from the unencumbered balance of any other item to reimburse costs mandated by the state in that budget act or another budget act or in an appropriation for reimbursement of the claims of local agencies in another local government claims bill. (2) For augmentation of (A) any schedule in any budget act item, or (B) any amount appropriated in a local government claims bill, when either of these augmentations is for reimbursement of mandated claims of school districts, as defined in Section 17519, when the source of this augmentation is (A) the unencumbered balance of any other scheduled amount in that budget act or another budget act, or (B) an appropriation in another local government claims bill, when either of these appropriations is for reimbursement of mandate claims of school districts. This paragraph applies only to appropriations that are made for the purpose of meeting the minimum funding guarantee for educational programs pursuant to Section 8 of Article XVI of the California Constitution. (b) No authorization for an augmentation pursuant to this section may be made sooner than 30 days after the notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time as the chairperson of the joint committee, or his or her designee, may in each instance determine.

GC §17614: State Mandates Claims Fund

There is hereby created the State Mandates Claims Fund. Notwithstanding Section 13340, money in the fund is continuously appropriated without regard to fiscal years for the sole purpose of paying claims pursuant to Section 17610.

GC §17615: Legislative Findings and Intent

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for actual costs mandated by the state on an annual claim basis is time consuming, cumbersome, and expensive at both the local and state levels. The Controller must process voluminous claims with all claims subject to a desk audit and selected claims also subject to a field audit. Local agencies are required to maintain extensive documentation of all claims in anticipation of such an audit. The volume of these records is substantial and will continue to grow with no relief in sight as new programs are mandated. The cost to local agencies and school districts for filing claims, and for maintaining documentation and responding to the Controller's audits is substantial. The current administrative cost to both state and local governments represents a significant expenditure of public funds with no apparent benefit to the taxpayers. It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the state by creating a system of state mandate apportionments to fund the costs of certain programs mandated by the state.

GC §17615.1: Review of Programs for Inclusion in System

Notwithstanding the provisions of Section 2231 of the Revenue and Taxation Code, the commission shall establish a procedure for reviewing, upon request, mandated cost programs for which appropriations have been made by the Legislature for the 1982-83, 1983-84, and 1984-85 fiscal years, or any three consecutive fiscal years thereafter. At the request of the Department of Finance, the Controller, or any local agency or school district receiving reimbursement for the mandated program, the commission shall review the mandated cost program to determine whether the program should be included in the State Mandates Apportionment System. If the commission determines that the State Mandates Apportionment System would accurately reflect the costs of the state mandated program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

GC §17615.2: Calculation of Disbursement Amounts

(a) Notwithstanding Section 17561, after November 30, 1985, for those programs included in the State Mandates Apportionment System, after approval by the commission, there shall be disbursed by the Controller to each local agency and school district which has submitted a reimbursement claim for costs mandated by the state in the 1982-83, 1983-84, and the 1984-85 fiscal years, or any three consecutive fiscal years thereafter, an amount computed by averaging the approved reimbursement claims for this three-year period. The amount shall first be adjusted according to any changes in the deflator. The deflator shall be applied separately to each year's costs for the three years which comprise the base period. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1985 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "base period" means the three fiscal years immediately succeeding the commission's approval. (b) When the Controller has made payment on claims prior to commission approval of the program for inclusion in the State Mandates Apportionment System, the payment shall be adjusted in the next apportionment to the amount which would have been subvened to the local agency or school district for that fiscal year had the State Mandates Apportionment System been in effect at the time of the initial payment.

GC §17615.3: Annual Recalculation of Allocation

Notwithstanding Section 17561, by November 30, 1986, and by November 30 of each year thereafter, for those programs included in the State Mandates Apportionment System, the Controller shall recalculate each allocation for each local agency and school district for the 1985-86 fiscal year, by using the actual change in the deflator for that year. That recalculated allocation shall then be adjusted by the estimated change in the deflator for the 1986 -87 fiscal year, and each fiscal year thereafter, to establish the allocation amount for the 1986-87 fiscal year, and each fiscal year thereafter. Additionally, for programs approved by the commission for inclusion in the State Mandates Apportionment System on or after January 1, 1988, the allocation for each year succeeding the three-year base period shall be adjusted according to any changes in both the deflator and workload. The Controller shall then subvene that amount after adjusting it by any amount of overpayment or underpayment in the 1985-86 fiscal year, and each fiscal year thereafter, due to a discrepancy between the actual change and the estimated change in the deflator or workload. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1986 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "workload" means, for school districts and county offices of education, changes in the average daily attendance; for community colleges, changes in the number of full-time equivalent students; for cities and counties, changes in the population within their boundaries; and for special districts, changes in the population of the county in which the largest percentage of the district's population is located.

GC §17615.4: Procedure for Newly Mandated Program

(a) When a new mandate imposes costs which are funded either by legislation, in local government claims bills, or from the State Mandates Claim Fund, local agencies and school districts may file reimbursement claims as required by Section 17561, for a minimum of three years after the initial funding of the new mandate. (b) After actual cost claims are submitted for three fiscal years against such a new mandate, the commission shall determine, upon request of the Controller or a local entity or school district receiving reimbursement for the program, whether the amount of the base year entitlement adjusted by

changes in the deflator and workload accurately reflects the costs incurred by the local agency or school district. If the commission determines that the base year entitlement, as adjusted, does accurately reflect the costs of the program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System. (c) The Controller shall make recommendations to the commission and the commission shall consider the Controller's recommendations for each new mandate submitted for inclusion in the State Mandates Apportionment System. All claims included in the State Mandates Apportionment System pursuant to this section are also subject to the audit provisions of Section 17616.

GC §17615.5: Procedure Where No Base Year Entitlement Has Been Established

(a) If any local agency or school district has an established base year entitlement which does not include costs for a particular mandate, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, adjusted pursuant to Section 17615.3 by changes in the deflator and workload, or entitlement claims covering a minimum of three consecutive years, after which time its base year entitlement may be adjusted by an amount necessary to fund the costs of that mandate. (b) If any local agency or school district has no base year entitlement, but wishes to begin claiming costs of one or more of the mandates included in the State Mandates Apportionment System, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, or entitlement claims covering the preceding three consecutive years, which shall be adjusted pursuant to Sections 17615.2 and 17615.3 by changes in the deflator and workload, after which time a base year entitlement may be established in an amount necessary to fund the costs of the mandate or mandates.

GC §17615.6: Procedure Where Program is No Longer Mandatory

If a local agency or school district realizes a decrease in the amount of costs incurred because a mandate is discontinued, or made permissive, the Controller shall determine the amount of the entitlement attributable to that mandate by determining the base year amount for that mandate for the local agency or school district plus the annual adjustments. This amount shall be subtracted from the annual subvention which would otherwise have been allocated to the local agency or school district.

GC §17615.7: Procedure Where Program is Modified

If a mandated program included in the State Mandates Apportionment System is modified or amended by the Legislature or by executive order, and the modification or amendment significantly affects the costs of the program, as determined by the commission, the program shall be removed from the State Mandate Apportionment System, and the payments reduced accordingly. Local entities or school districts may submit actual costs claims for a period of three years, after which the program may be considered for inclusion in the State Mandates Apportionment System, pursuant to the provisions of Section 17615.4.

GC §17615.8: Review of Base Year Entitlement

(a) The commission shall establish a procedure for reviewing, upon request, any apportionment or base year entitlement of a local agency or school district. (b) Local agencies and school districts which request such a review shall maintain and provide those records and documentation as the commission or its designee determines are necessary for the commission or its designee to make the required determinations. With the exception of records required to verify base year entitlements, the records may not be used to adjust current or prior apportionments, but may be used to adjust future apportionments. (c) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state does not accurately reflect the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission shall direct the Controller to adjust the apportionment accordingly. For the purposes of this section, an apportionment or a base year entitlement does not accurately reflect the costs incurred by a local agency or school district if it falls short of reimbursing, or overreimburses, that local agency's or school district's actual costs by 20 percent or by one thousand dollars ($1,000), whichever is less. (d) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state accurately reflects the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the

commission may, in its discretion, direct the Controller to withhold, and, if so directed, the Controller shall withhold the costs of the commission's review from the next apportionment to the local agency or school district, if the commission review was requested by the local agency or school district.

GC §17615.9: Review of Programs Under SMAS

The commission shall periodically review programs funded under the State Mandate Apportionments System to evaluate the effectiveness or continued statewide need for each such mandate.

GC §17616: Audits and Verification by Controller

Notwithstanding the provisions of Section 2231 of the Revenue and Taxation Code, the Controller shall have the authority to do either or both of the following: (a) Audit the fiscal years comprising the base year entitlement no later than three years after the year in which the base year entitlement is established. The results of such audits shall be used to adjust the base year entitlements and any subsequent apportionments based on that entitlement, in addition to adjusting actual cost payments made for the base years audited. (b) Verify that any local agency or school district receiving funds pursuant to this article is providing the reimbursed activities.