

State of California

Mandated Cost Manual For Local Agencies

As of October 1, 2025



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California State Controller's Office

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FOREWORD

This manual is issued to assist claimants in preparing mandated cost claims for submission to the State Controller's Office. The information contained in this manual is based on the State of California's statutes, regulations, and the parameters and guidelines (Ps & Gs) adopted by the Commission on State Mandates. As each mandate is unique, it is imperative that claimants refer to the claiming instructions and Ps & Gs of each program for updated data on established policies, procedures, eligible reimbursable activities, and revised forms.

For more information, contact the Local Reimbursements Section by [email](#).

Filing a Claim

1. Introduction

Government Code (GC) sections 17500 through 17617 provide for the reimbursement of costs incurred by local agencies for costs mandated by the State. These are costs that local agencies are 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.

Reimbursement claims are defined as any claim filed with the State Controller's Office (SCO) for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. All claims received by SCO will be reviewed to verify all actual costs claimed. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable.

If a claimant is using an indirect cost rate that exceeds 15%, documentation to support the indirect cost rate must be submitted with the claim. A detailed explanation of the indirect cost methods can be found in Section 8, Filing a Claim, page 11, Indirect Costs. Documentation to support actual costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 16, Filing a Claim, pages 20 and 21, Retention of Claim Records and Supporting Documentation.

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 become available.

2. Types of Claims

Claimants may file a claim for reimbursement of actual costs incurred in prior fiscal years for a state-mandated program. The types of claims, as defined in GC section 17522, are as follows:

(A) Initial Reimbursement Claim

A claim filed with SCO for costs to be reimbursed for the fiscal years specified in the first claiming instructions issued by SCO pursuant to GC section 17558(b).

(B) Annual Reimbursement Claim

A claim filed with SCO for actual costs incurred in a prior fiscal year for which appropriations are made to SCO for this purpose.

(C) Entitlement Reimbursement Claim

A claim filed with the SCO for the purpose of establishing or adjusting a base-year entitlement. All entitlement claims are subject to GC section 17616.

3. Minimum Claim Amount

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

4. Filing Deadline for Claims

(A) Initial Reimbursement Claims

Each claimant, to which the mandate is applicable, shall submit claims for the costs of the initial fiscal years to SCO within 120 days of the issuance date of the claiming instructions, pursuant to GC section 17561(d)(1)(A). Any claim for initial reimbursement filed after the filing deadline will be reduced by 10% of the amount that would have been allowed had the claim been timely filed, with no limitation. SCO may withhold payment of any late claim for initial reimbursement until the next payment deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. Amended initial claims filed after the deadline will be reduced by 10% of the increased amount of the initial costs, with no limitation. For the purpose of computing a late penalty, claims for all initial fiscal years required to be filed on their initial filing date for a program shall be considered one claim. In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the SCO's claiming instructions.

(B) Annual Reimbursement Claims

Each claimant must submit a claim to SCO by February 15 following the fiscal year in which costs were incurred, pursuant to GC section 17560. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount, not to exceed \$10,000. In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline, pursuant to GC section 17561(d)(3).

(C) Entitlement Reimbursement Claims

When a mandated program has been included in the State Mandates Apportionment System (SMAS), SCO will determine a base-year entitlement amount for each claimant that has submitted reimbursement claims (or entitlement claims) for three consecutive fiscal years. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims, pursuant to GC section 17615.5(b). However, these claims should be filed by February 15 following the third fiscal year used to develop the entitlement claim, to permit an orderly processing of claims.

5. Payment of Claims

In order for SCO to authorize the payment of a claim, the Certification of Claim, Form FAM-27, must be properly filled out, signed in blue ink or electronic signature, and dated by the agency's authorized officer. Pursuant to GC section 17561(d), reimbursement claims are paid by October 15 or 60 days after the date the appropriation for the claim is effective, whichever is later. In the event the amount appropriated by the Legislature is not sufficient 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.

(A) Initial Reimbursement Claims

When paying a timely filed claim for initial reimbursement, SCO shall withhold 20% of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs, pursuant to GC section 17561(d).

The payment of an initial reimbursement claim by SCO shall include accrued interest at the Pooled Money Investment Account (PMIA) rate, if the payment is made more than 365 days after adoption of the statewide cost estimate for an initial claim. Interest shall begin to accrue as of the 366th day after the adoption of the statewide cost estimate for the initial claim, pursuant to GC section 17561.5.

(B) Annual Reimbursement Claims

A claimant is entitled to receive accrued interest at the PMIA rate for any unpaid subsequent claim amount remaining on August 15 following the payment deadline. Interest shall begin to accrue on August 16 following the filing deadline.

(C) Entitlement Reimbursement Claims

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30, pursuant to GC section 17615.3. The amount to be apportioned is the base-year entitlement adjusted by annual changes in the Implicit Price Deflator (IPD) for cost of goods and services to governmental agencies as determined by the Department of Finance (DOF).

When SCO has made a payment on claims prior to the Commission on State Mandates' (CSM) approval of the program for inclusion in the SMAS, the payment shall be adjusted in the next apportionment to the amount which would have been subvended to the claimant for that fiscal year had the SMAS been in effect at the time of the initial payment, pursuant to GC section 17615.2.

SCO reports the amounts of insufficient appropriations to the Director of DOF, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective fiscal committee in each House of the Legislature. Any balances remaining on these claims will be paid if supplementary funds become available.

5. Payment of Claims (continued)

Unless specified in the statutes, regulations, or Parameters and Guidelines (Ps & Gs), the determination of allowable and unallowable costs for mandates is based on the Ps & Gs adopted by the CSM. Allowable costs are those direct and indirect costs, less applicable credits, considered eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

- The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required in carrying out the overall responsibilities of government;
- The cost is allocable to a particular cost objective identified in the Ps & Gs; and
- The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

SCO has identified certain costs that should not be claimed as direct program costs unless specified as reimbursable under the program's Ps & Gs. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops, general education, and travel costs.

6. State Mandates Apportionment System (SMAS), GC sections 17615 – 17617

Chapter 1534, Statutes of 1985, established the SMAS. 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. This method is utilized whenever a program has been approved for inclusion in the SMAS by CSM.

Once CSM approves a mandate for inclusion in the SMAS, SCO will determine a base-year entitlement amount for each claimant 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 any three consecutive fiscal years. The amounts are first adjusted by any change in the IPD, which is applied separately to each year's costs for the three years that comprise the base period. The base period is the three fiscal years succeeding CSM's approval.

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.

The apportionment amount is adjusted annually for any change in the IPD. If the mandated program was included in the SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and the workload.

SCO will perform this computation for each claimant that 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. The Form FAM-43 is included in the claiming instructions for SMAS programs.

6. State Mandates Apportionment System (SMAS), GC sections 17615 – 17617 (continued)

If a SMAS program is discontinued or made permissive, SCO shall determine the amount of the entitlement attributable to that mandate according to GC section 17615.6. If the program is modified or amended by the Legislature or an executive order and the modification or amendment significantly affects the program, as determined by CSM, the program shall be removed from the SMAS and the payments reduced accordingly, pursuant to GC section 17615.7.

In the event CSM determines that the apportionment amount or base-year entitlement does not accurately reflect costs incurred by the claimant of all mandates upon which that apportionment is based, CSM shall direct SCO to adjust the apportionment as set forth in GC section 17615.8(c).

7. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Documentation to support direct costs must be kept on hand, unless otherwise specified in the claiming instructions, and made available to SCO upon request.

It is the responsibility of the claimant to maintain 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.

Costs typically classified as direct costs are:

(A) 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 use a productive hourly rate in lieu of reporting actual compensation and fringe benefits:

(1) 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 claimant must maintain documentation of how these hours were computed.

7. Direct Costs (continued)

* 1,800 annual productive hours excludes the following employee time:

- Paid holidays;
- Vacation earned;
- Sick leave taken;
- Informal time off;
- Jury duty; and
- Military leave taken.

(2) Compute a Productive Hourly Rate

- a. 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 plus Benefits Method

Formula:	Description:
[(EAS Benefits) divided by APH] equals PHR	Employee's Annual Salary (EAS) Annual Productive Hours (APH)
[((\$26,000 plus \$8,099)] divided by 1,800 hours equals \$18.94	Productive Hourly Rate (PHR)

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 plus Benefits Method would yield a productive hourly rate of \$18.94. To convert a biweekly salary to an annual salary, multiply the biweekly salary by 26. To convert a monthly salary to an annual salary, multiply the monthly salary by 12. Use the same methodology to convert other salary periods.

7. Direct Costs (continued)

- b. 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: Benefits as a Percent of Salary		Step 2: Productive Hourly Rate
Retirement	15.00 %	Formula: [(EAS times (1 plus BR)) divided by APH] equals PHR
Social Security & Medicare	7.65	
Health & Dental Insurance	5.25	
Workers' Compensation	3.25	
Total	31.15 %	[((\$26,000 times (1.3115)) divided by 1,800] equals \$18.94
Description:		
Employee's Annual Salary (EAS)		Annual Productive Hours (APH)
Benefit Rate (BR)		Productive Hourly Rate (PHR)

As illustrated in Table 1 and Table 2, 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, worker'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; and
- The methods used to distribute personnel services 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 number of hours in excess of normal expected hours is not reimbursable.

7. Direct Costs (continued)**(3) Calculating an Average Productive Hourly Rate**

Those instances for which 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

	<u>Time Spent</u>	<u>Productive Hourly Rate</u>	<u>Total Cost by Employee</u>
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 divided by 5.50 hrs equals \$8.34			

(4) Employer's Benefits Contribution (Optional)

A claimant has the option of claiming actual employer's fringe benefit contributions or computing an average fringe benefit cost for the employee's job classification and claiming 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:

<u>Employer's Contribution</u>	<u>% of Salary</u>
Retirement	15.00
Social Security & Medicare	7.65
Health & Dental Insurance	5.25
Workers' Compensation	0.75
Total	<u>28.65%</u>

7. Direct Costs (continued)**(B) Materials and Supplies**

Only actual expenses may be claimed for materials and supplies that 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 should 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 must be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant.

(1) Calculating a Unit Cost for Materials and Supplies

In those instances for which the Ps & Gs 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 4 or Table 5:

Table 4: Calculating a Unit Cost for Materials and Supplies

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

Table 5: Calculating a Unit Cost for Materials and Supplies

Supplies	<u>Amount of Supplies Used Per Activity</u>	<u>Unit Cost of Supplies Per Activity</u>
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
		<u>\$9.50</u>

7. Direct Costs (continued)**(C) Contract Services**

The cost of contract services is allowable if the claimant lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to perform the mandated activity. The claimant must keep documentation on hand to support the name of the contractor, the reason for hiring a contractor, the mandated activities performed, the dates the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate must not exceed the rate specified in the Ps & Gs for the mandated program.

The contractor's invoice or statement must include an itemized list of costs for activities performed. A copy of the contract must be included with the submitted claim.

(D) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the Ps & Gs for the particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent that such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must maintain documentation to support the purpose and use of 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 for a specific mandate, only the pro rata portion of the rental costs may be claimed.

(E) Fixed Assets

Capital outlay for land, buildings, equipment, furniture, and fixtures may be claimed if the Ps & Gs specify them as allowable. If they are allowable, the Ps & Gs 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 pro rata portion of the purchase price used to implement the reimbursable activities may be claimed.

(F) Travel Expenses

Travel expenses are normally reimbursable in accordance with the travel rules and regulations of the local jurisdiction. For some programs, however, the Ps & Gs may specify certain limitations on expenses, or expenses may be reimbursed only in accordance with the Department of Human Resources travel standards. When claiming travel expenses, the claimant must maintain documentation to support the purpose of the trip, the names and addresses of the persons incurring the expense, the date and time of departure and return, a description of each expense claimed, the cost of transportation, the number of private auto miles traveled, and the cost of tolls and parking. Receipts are required for charges over \$10.00.

7. Direct Costs (continued)**(G) Documentation**

It is the responsibility of the claimant to make available to 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. To be allowable, a cost must be allocable to a particular cost objective. Indirect costs must be distributed to benefiting cost objectives on bases, which produce an equitable result, related to the benefits derived by the mandate.

Items of cost that are unallowable are stated in the cost principles set forth in the Office of Management and Budget Circular (OMB) Circular 2 CFR, Chapter I and Chapter II, Part 200 et al., formerly the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments. A cost that is necessary for proper and efficient administration of a program and is identifiable to that program is eligible for consideration as an allocable indirect cost. Allocable costs for time spent on programs must be supported by time record.

Claimants have the option of using the flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414.(f) of direct labor. Claiming indirect costs through a department's Indirect Cost Rate Proposal (ICRP) for the program, must be prepared in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. An ICRP must be prepared if the claim for indirect costs is in excess of the flat rate of direct salaries and the ICRP must be submitted with the claim.

(A) Flat Rate Method

Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an ICRP. For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied. The use of the flat rate may benefit small agencies for which it is inefficient to prepare an ICRP.

8. Indirect Costs (continued)

Direct Costs Incurred By:		On Behalf of:	
<u>Auditor</u>		<u>Welfare Administration</u>	<u>Health Department</u>
Warrant Writing:			
A. Salary of employee working	\$5,000		\$1,000
B. Benefits of above	\$800		\$200
C. Cost of paper	\$350		\$100
D. First-line supervision (salaries)	\$3,000		\$500
E. Indirect cost 15% of A plus D	\$1,200		\$225
Total amount charged to benefited departments for warrant writing services		\$10,350	\$2,025

Direct Costs Incurred By:		On Behalf of:	
<u>Building & Grounds Department</u>		<u>Welfare Administration</u>	<u>Health Department</u>
Maintenance of Buildings:			
A. Salary of employees performing maintenance	\$1,000		\$500
B. Benefits of above	\$200		\$100
C. Cleaning supplies	\$250		\$150
D. First-line supervision (salaries)	\$500		\$200
E. Indirect cost 15% of A plus D	\$225		\$105
Total amount charged to benefited departments for building maintenance services		\$2,175	\$1,055

Any claimant using this method for claiming costs must submit a statement similar to the example above and with supporting data. The cost data required for desk audit purposes are described in the claiming instructions for that mandated program under Salaries and Employee Benefits, Materials and Supplies, Contract Services, Travel Expenses, etc.

8. Indirect Costs (continued)**(B) Indirect Cost Rate Proposal Method**

If a claimant elects not to utilize the flat rate method, but wants to claim indirect costs, the claimant will need to submit an approved ICRP for the program. The proposal must follow the provisions of the OMB Circular 2 CFR, Chapter I and Chapter II, Part 200 et al., formerly OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments. The development of the indirect cost rate proposal requires that the indirect cost pool include only those costs which are incurred for a common or joint purpose that benefit more than one cost objective. The indirect cost pool may include only costs that can be shown to provide benefits to the program. In addition, total allocable indirect costs may include only costs that cannot be directly charged to an identifiable cost center (i.e., program).

A method for preparing a departmental indirect cost rate proposal for programs is presented as Table 6. Only this format is acceptable under the SCO reimbursement requirements. If more than one department is involved in the reimbursement program, each department must have its own indirect cost rate proposal for the program.

8. Indirect Costs (continued)

Table 6:

INDIRECT COST RATE PROPOSAL
PUBLIC DEFENDER'S OFFICE INVESTIGATION PROGRAM
FISCAL YEAR 20 _-20_

(a) Description of Costs		(b) Excludable Unallowable Costs	(c) Allowable Indirect Costs	(d) Allowable Direct Costs	Identifiable Program Costs	
					Investigation PC 987.9	All Others
Salaries & Benefits						
Salaries & Wages	\$ 1,150,000	\$ 50,000	(f) \$ 150,000	\$ 950,000	(f) \$ 100,000	\$ 850,000
Overtime	20,000	0	20,000	0	0	0
Benefits	230,000	10,000	30,000	190,000	20,000	170,000
Total	\$ 1,400,000	\$ 60,000	\$ 200,000	\$ 1,140,000	\$ 120,000	\$ 1,020,000
Services & Supplies						
Office Expense	\$ 200,000	\$ 10,000	\$ 20,000	\$ 170,000	\$ 10,000	\$ 160,000
Communications	100,000	2,000	10,000	88,000	1,000	87,000
Transportation	120,000	5,000	0	115,000	5,000	110,000
Special Dept. Expense (Contracts)	250,000	0	0	250,000	0	250,000
Other, Pass Through Program	800,000	800,000	0	0	0	0
Total	\$ 1,470,000	\$ 817,000	\$ 30,000	\$ 623,000	\$ 16,000	\$ 607,000
Capital Expenditures		\$ 100,000				
Total Budgetary Expenditures		\$ 2,970,000	\$ 977,000	\$ 230,000	\$ 1,763,000	\$ 136,000
Distribution Base						
Cost Plan Costs						
Building Use	(Each line item	\$ 50,000	\$ 2,000	\$ 6,000	\$ 42,000	\$ 2,000
Equipment Use	should be reviewed	30,000	1,000	3,000	26,000	1,000
Data Processing	to see if it benefits	50,000	5,000	30,000	15,000	0
Auditor	the mandate to	20,000	0	20,000	0	0
Personnel	insure a fair and	10,000	1,000	1,000	8,000	1,000
	equitable					
Roll Forward	distribution.)	10,000	0	10,000	0	0
Total		\$ 170,000	(e) \$ 9,000	\$ 70,000	\$ 91,000	\$ 4,000
Total Allowable Indirect Costs			\$ 300,000	(f)		
Distribution of Allocable Indirect Costs						
Based on Salaries & Wages (g)		\$ 15,000	\$ (300,000)	\$ 285,000	\$ 30,000	\$ 255,000
Totals		\$ 3,140,000	\$ 1,001,000	\$ 0	\$ 2,139,000	\$ 170,000

*Notes to Table 6 (page 14)

8. Indirect Costs (continued)**(1) Notes to Table 6***

Any claimant using this method for claiming costs, must submit a schedule as shown in Table 6, using the same column headings: Description of Costs, Total Costs, Excludable Unallowable Costs (may be combined or separated), Allowable Indirect Costs, and Allowable Direct Costs (which are further allocated to identifiable programs and other). Any supporting data such as invoices, receipts, contacts, documents, etc., must also be submitted.

- (a) Description of costs incurred. Examples include: Salaries and Benefits, Services and Supplies, Cost Plan Costs, etc.
- (b) Excluded costs are all costs that are unallowable and not allocable according to specific guidelines (the OMB Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. and state laws). Examples of excluded costs: Contributions and donations, cost of amusement; social activities and related incidental costs such as meals, beverages, lodging, rentals, transportation and gratuities; and pass-through revenues to another unit or organization.
- (c) Allocable indirect costs are costs that are not identifiable to a specific program or cost pool and indirectly benefit all cost pools.
- (d) Direct costs are costs that benefit a specific program or cost pool.
- (e) Overhead costs are distributed to the department in the cost allocation plan, which was prepared in accordance with the OMB Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. To develop the ICRP, claimants should use the cost allocation plan from the year for which the ICRP is being prepared. Do not include a roll-forward adjustment when the program is in its initial year.
- (f) Distribution base for the computation of the indirect cost rate is total direct salaries and wages (S&W).

Total Allowable Direct Costs (direct S&W)	\$950,000
Excludable Unallowable Costs (direct S&W)	\$50,000
Distribution Base	<u>\$1,000,000</u>

Therefore, the Indirect Cost Rate for the program is:

$$\frac{\text{Allowable Indirect Costs}}{\text{Total Salaries and Wages}} \text{ equals } \frac{\$300,000}{\$1,000,000} \text{ equals } 30.00\%$$

- (g) Indirect costs are then distributed at 30% multiplied by the salaries and wages.

9. Time Study Guidelines

Two methods are acceptable for documenting employee time charged to mandated cost programs: (A) Actual Time Reporting, and (B) Time Study. These methods are described below. Application of time study results is restricted. As explained in the Time Study Results section below, the results may be projected forward a maximum of two years or applied retroactively to initial claims, current-year claims, and late-filed claims, provided certain criteria are met.

(A) Actual Time Reporting

Each program's Ps & Gs define reimbursable activities for each mandated cost program. When employees work on multiple activities, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that must:

- (1) Reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee:
- (2) Account for the total activity for which each employee is compensated.
- (3) Be prepared at least monthly and must coincide with one or more pay periods.
- (4) Be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

(B) Time Study

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

(1) Time Study Plan

The claimant must develop a plan before the time study is conducted.

The claimant must retain the time study plan for audit purposes. The plan must identify the following:

- (a) Time period(s) to be studied – The plan must show that all time periods selected are representative of the fiscal year, and the results can be reasonably projected to approximate actual costs;
- (b) Activities and/or programs to be studied – For each mandated program included, the time study must separately identify each reimbursable activity defined in the mandated program's Ps & Gs, which are derived from the program's Statement of Decision. If a reimbursable activity in the Ps & Gs identifies separate and distinct sub-activities, these sub-activities must also be treated as individual activities;

9. Time Study Guidelines (continued)

For example, sub-activities (a), (b), and (c) under Reimbursable Activity (B)(1) of the claimant's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. It is not necessary to separately study these sub-activities;

- (c) Process used to accomplish each reimbursable activity – Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity;
- (d) Employee universe – The employee universe used in the time study must include all positions for which salaries and wages are to be allocated by means of the time study;
- (e) Employee sample selection methodology – The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations; and
- (f) Time increments to be recorded – The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random-moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable to situations in which employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

(2) Time Study Documentation

Time studies must:

- (a) Be supported by time records that are completed contemporaneously;
- (b) Report activities on a daily basis;
- (c) Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- (d) Coincide with one or more pay periods.

9. Time Study Guidelines (continued)

Time records must be signed under penalty of perjury by the employee (electronic signatures are acceptable) and be supported by corroborating evidence, which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies

(3) Time Study Results

Claimants must summarize time study results to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained. Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

- (a) Annual Reimbursement Claims – Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period of July 1, 2004, through December 31, 2004, unless (a) the program's Ps & Gs specifically allows time studies; and (b) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.
- (b) Initial Reimbursement Claims – When filing an initial claim for new mandated programs, claimants may use time study results for costs incurred on or after January 1, 2005 only. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (a) the program's Ps & Gs specifically allow time studies; and (b) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either (a) the requirements of each mandated program activity; or (b) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain documentation that shows the mandated activity was actually performed. Time study results used to support claims are subject to the recordkeeping requirements for those claims.

10. Reduction to State-Mandated Costs

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered 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 local agency funds is eligible for reimbursement under the provisions of GC section 17561.

10. Reduction to State-Mandated Costs (continued)**a) Example 1:**

As illustrated in Table 7, this example shows how the *Ineligible Costs Reduction* is determined for a claimant receiving block grant revenues not based on 100% program cost funding.

**Table 7: Reduction to State-Mandated Costs
100% Program Cost Funding
Claimant's Cost Share of Total Program Costs is Zero**

(a) (b) (c) (d)				(e) (f) (g)		
Program Costs				State-Mandated Costs		
Total Program Costs ¹	Claimant's Cost Share	Actual Program Assistance Funding Received	Net Program Costs ²	Claimed State-Mandated Costs ¹	Ineligible Costs Reduction	Claimable State-Mandated Costs
[(a) minus (b)] minus (c)				(e) minus (f)		
1 \$100,000	\$0	\$95,000	\$5,000	\$2,500	\$0	\$2,500
2 \$100,000	\$0	\$97,000	\$3,000	\$2,500	\$0	\$2,500
3 \$100,000	\$0	\$98,000	\$2,000	\$2,500	\$500	\$2,000
4 \$100,000	\$0	\$99,200	\$800	\$2,500	\$1,700	\$800 ³

Table Footnotes:

¹ For Illustrative Purposes *Total Program Costs* are \$100,000 and the *Claimed State-Mandated Costs* are \$2,500.

² Total Program Costs Net of *Claimants Cost Share* and/or *Non-Local Agency Revenues Received*.

³ Claim is less than \$1,001 and is ineligible for reimbursement.

b) Example 2:

As illustrated in Table 8, this example shows how the *Ineligible Costs Reduction* is determined for a claimant's receiving special project funds based on partially approved funding.

**Table 8: Reduction to State-Mandated Costs
Partial Program Cost Funding
Claimant's Cost Share of Total Program Costs is the First \$25,000**

(a) (b) (c) (d)				(e) (f) (g)		
Program Costs				State-Mandated Costs		
Total Program Costs ¹	Claimant's Cost Share	Actual Program Assistance Funding Received	Net Program Costs ²	Claimed State-Mandated Costs ¹	Ineligible Costs Reduction	Claimable State-Mandated Costs
[(a) minus (b)] minus (c)				(e) minus (f)		
1 \$100,000	\$25,000	\$73,500	\$1,500	\$2,500	\$1,000	\$1,500
2 \$100,000	\$25,000	\$60,000	\$15,000	\$2,500	\$0	\$2,500
3 \$100,000	\$25,000	\$74,500	\$500	\$2,500	\$2,000	\$500 ³

Table Footnotes:

¹ For Illustrative Purposes *Total Program Costs* are \$100,000 and the *Claimed State-Mandated Costs* are \$2,500.

² Total Program Costs Net of *Claimants Cost Share* and/or *Local Assistance Revenues Received*.

³ Claim is less than \$1,001 and is ineligible for reimbursement.

11. Notice of Claim Adjustment

Claims are reviewed to determine if the claim was prepared in accordance with the claiming instructions. Claimants will receive a Notice of Claim Adjustment detailing any adjustment made by SCO.

12. Audit of Costs

Pursuant to GC section 17558.5(b), SCO may conduct a field review of any claim after it has been submitted 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 Ps & Gs adopted by CSM. If any adjustments are made to a claim, a Notice of Claim Adjustment specifying the claim activity adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

13. Source Documents

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 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, 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 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, these documents cannot be substituted for source documents.

14. Claim Forms and Instructions

Claim forms provided with the claiming instructions should be duplicated or printed from the SCO [website](#) and used by the claimant to file reimbursement claims. A claimant may submit computer generated forms in substitution of Form 1 and Form 2, provided that the format of the forms and data fields contained within are identical to the claim forms included with the claiming instructions. SCO will revise the manual and claim forms as necessary.

(A) Form 2, Activity Cost Detail

This form is used to segregate the detail costs by claim activity. In some mandates, specific reimbursable activities have been identified for each activity. The expenses reported on this form must be supported by the official financial records of the claimant. All documents used to support the reimbursable activities must be retained by the claimant, unless required to be submitted with the claim, and must be made available to SCO upon request.

14. Claim Forms and Instructions (continued)**(B) Form 1, Claim Summary**

This form is used to summarize direct costs by activity, compute allowable indirect costs for the mandate, and summarize any applicable offsetting revenues and/or other reimbursements received. The direct costs summarized on this form are derived from Form 2 and 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 officer of the entity. All applicable information from Form 1 must be carried forward to this form in order for SCO to process the claim for payment.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal** (DEP). All information regarding [DEP](#) is available on the SCO's website.

Mandated cost claiming instructions and forms are available online at the SCO's [website](#).

15. Retention of Claiming Instructions

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. This manual should be retained for future reference, and the forms should be duplicated to meet your filing requirements. Annually, new or revised forms, instructions, and any other information claimants may need to file claims will be placed on the SCO's [website](#).

16. Retention of Claim Records and Supporting Documentation

Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to the initiation of an audit by SCO 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 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 SCO to initiate an audit shall begin from the date of initial payment of the claim. In any case an audit will be completed not later than two years after the date that the audit was commenced.

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

For more information, contact the Local Reimbursements Section by [email](#).

Appropriations Information

Appropriations for Payment of Mandate Claims for Costs Incurred During Fiscal Year (FY) 2023-24

Source of state-mandated cost appropriations – Budget Act of 2025 (Ch. 4/25)

Item 8885-295-0001, Schedule (1)

Program Number	Chapter/ Statute(s)	Schedule Number	Program Name	Amount Appropriated
				\$91,643,000
359	162/03	(a)	Accounting for Local Revenue Realignments	\$0
152	697/92	(b)	Allocation of Property Tax Revenues	\$774,000
353	463/92	(c)	California Public Records Act	\$0
262	1022/99	(d)	Crime Victims' Domestic Violence Incident Reports	\$227,000
13	1399/76	(e)	Custody of Minors-Child Abduction and Recovery	\$9,819,000
167	246/95	(f)	Domestic Violence Arrest Policies and Standards	\$10,825,000
274	698/98, 702/98	(g)	Domestic Violence Arrests and Victim Assistance	\$2,608,000
177	183/92	(h)	Domestic Violence Treatment Services – Authorization and Case Management	\$2,378,000
197	1120/96	(i)	Health Benefits for Survivors of Peace Officers and Firefighters	\$2,163,000
334	700/05	(j)	Local Agency Ethics	\$15,000
43	102/81, 1163/81	(k)	Medi-Cal Beneficiary Probate	\$13,000
361	657/06	(l)	Medi-Cal Eligibility of Juvenile Offenders	\$8,000
264	630/78	(m)	Peace Officer Personnel Records: Unfounded Complaints and Discovery	\$918,000
127	999/91	(n)	Rape Victims Counseling Center Notice	\$616,000
175	762/95, 763/95	(o)	Sexually Violent Predators	\$18,644,000
360	336/06, 337/06, 886/06	(p)	State Authorized Risk Assessment Tool for Sex Offenders (SARATSO)	\$591,000
163	1249/92	(q)	Threats Against Peace Officers	\$25,000
345	676/93	(r)	Tuberculosis Control	\$125,000
90	921/87	(s)	Countywide Tax Rates	\$443,000
363	Title 2	(t)	Post Election Manual Tally	\$0
364	22/09	(u)	Sheriffs Court - Security Services	\$0
372	721/15	(v)	U Visa Form 918, Victims of Crime: Nonimmigrant Status	\$2,374,000

**Appropriations for Payment of Mandate Claims for Costs Incurred During
FY 2023-24 (Continued)**

Program Number	Chapter/ Statute(s)	Schedule Number	Program Name	Amount Appropriated
371	314/12	(w)	Local Agency Employee Organizations: Impasse Procedures II	\$319,000
373	469/15	(x)	Peace Officer Training: Mental Health/Crisis Intervention	\$656,000
314	N/A	(y)	Municipal Storm Water and Urban Runoff Discharges Mandate (Los Angeles Regional Water Quality Control Board Order No. 01-182; Permit CAS004001; Part 4F5c3)	\$0
377	120/18	(z)	Vote By Mail Ballots: Prepaid Postage	\$2,287,000
378	588/19	(aa)	Sexual Assault Evidence Kits: Testing Mandate	\$11,455,000
375	466/15, 328/17	(bb)	Racial and Identity Profiling Mandate	\$23,886,000
380	335/20	(cc)	Juveniles: Custodial Interrogation	\$474,000
379	781/16	(dd)	County of Los Angeles Citizens Redistricting Commission	\$0

Source of state-mandated cost appropriations – Budget Act of 2025 (Ch. 4/25)
Item 8885-295-0001, Schedule (2), for costs incurred in fiscal years 2005-06
through 2021-22:

Program Number	Chapter/ Statute	Program Name	Amount Appropriated
187	675/90	Peace Officers Procedural Bill of Rights	\$0

Source of state-mandated cost appropriations – Budget Act of 2025 (Ch. 4/25)
Item 8885-295-0001, Schedule (3), for costs incurred in fiscal years 2002-03
through 2021-22:

Program Number	Chapter/ Statute	Program Name	Amount Appropriated
356	465/76	Peace Officers Procedural Bill of Rights II	\$0

Source of state-mandated cost appropriations – Budget Act of 2025 (Ch. 4/25)
Item 8885-295-0001, Schedule (4) for costs incurred in fiscal years 2001-02
through 2021-22:

Program Number	Chapter/ Statute	Program Name	Amount Appropriated
298	901/00	Local Government Employee Relations	\$0

**Appropriations for Payment of Mandate Claims for Costs Incurred During
FY 2023-24 (Continued)**

Source of state-mandated cost appropriations – Budget Act of 2025 (Ch. 4/25)
Item 8885-295-0044, Department of Motor Vehicles, for costs incurred through
fiscal year 2023-24:

Program Number	Chapter/ Statute	Schedule Number	Program Name	Amount Appropriated
246	1460/89	(1)	Administrative License Suspension – Per Se	\$2,385,000

Source of state-mandated cost appropriations – Budget Act of 2025 (Ch. 4/25)
Item 8885-295-0106, Department of Pesticide Regulation, for costs incurred
through fiscal year 2023-24:

Program Number	Chapter/ Statute	Schedule Number	Program Name	Amount Appropriated
121	1200/89	(1)	Pesticide Use Reports	\$75,000

**Reappropriations for Payment of Mandate Claims for Costs Incurred During
Prior Fiscal Years**

Pursuant to the provisions of Section 26.00, Budget Act of 2024, the Department of Finance requested a transfer from the Legislature of \$3,327,434 from Item 8885-295-0001 (bb) Racial and Identity Profiling Mandate to 10 sub-schedules within the same item. The transfer is necessary to reimburse local governments for various state-mandated costs in the 2022-23 fiscal year.

Program Number	Chapter/ Statute	Schedule Number	Program Name	Amount Reappropriated
262	1022/99	(d)	Crime Victim's Domestic Violence Incident Reports	\$9,502
274	698/98	(g)	Domestic Violence Arrests and Victim Assistance	\$14,986
197	1120/96	(i)	Health Benefits for Survivors of Peace Officers and Firefighters	\$703,088
334	700/05	(j)	Local Agency Ethics	\$3,515
361	657/06	(l)	Medi-Cal Eligibility of Juvenile Offenders	\$7,816
264	630/78	(m)	Peace Officer Personnel Records: Unfounded Complaints and Discovery	\$23,176
175	762/95	(o)	Sexually Violent Predators	\$1,867,029
345	676/93	(r)	Tuberculosis Control	\$10,044
372	371/15	(v)	U Visa Form 918, Victims of Crime: Nonimmigrant Status	\$153,989
371	314/12	(w)	Local Agency Employee Organizations: Impasse Procedures II	\$386,303

Program Number	Chapter/ Statute	Schedule Number	Program Name	Amount Reappropriated
373	469/15	(x)	Peace Officer Training: Mental Health/Crisis Intervention	\$147,986
375	466/15	(bb)	Racial and Identity Profiling Mandate	\$(3,327,434)

Reimbursable State-Mandated Cost Programs for FY 2024-25

Local agencies may file claims with the State Controller's Office for the costs incurred for the following programs. These programs are listed in alphabetical order by program name.

Program Number	Program Name	Counties	Cities	Special Districts
359	Accounting for Local Revenue Realignment	x		
246	Administrative License Suspension – Per Se	x	x	
152	Allocation of Property Tax Revenues	x		
382	California Regional Water Quality Control Board, San Diego Region, Order No. R9-2009-0002	x	x	x
383	California Regional Water Quality Control Board, San Diego Region, Order No. R9-2010-0016	x	x	
388	California Regional Water Quality Control Board, San Francisco Bay Region, Order No. R2-2009-0074	x	x	x
381	California Regional Water Quality Control Board, Santa Ana Region, Order No. R8-2009-0030	x	x	x
384	California Regional Water Quality Control Board, Santa Ana Region, Order No. R8-2010-0033	x	x	
379	County of Los Angeles Citizens Redistricting Commission	x		
90	Countywide Tax Rates	x		
262	Crime Victim's Domestic Violence Incident Reports	x	x	
13	Custody of Minors - Child Abduction and Recovery	x		
387	Disclosure Requirements and Deferral of Property Taxation	x		
167	Domestic Violence Arrest Policies and Standards	x	x	
274	Domestic Violence Arrests and Victim Assistance	x	x	
177	Domestic Violence Treatment Services – Authorization and Case Management	x		
197	Health Benefits for Survivors of Peace Officers and Firefighters	x	x	x
380	Juveniles: Custodial Interrogation	x	x	
389	Lead Sampling in Schools: Public Water System No. 3710020		x	
371	Local Agency Employee Organizations: Impasse Procedures II	x	x	x
334	Local Agency Ethics	x		x
259	Local Elections: Consolidation	x		

Program Number	Program Name	Counties	Cities	Special Districts
298	Local Government Employee Relations	x	x	x
43	Medi-Cal Beneficiary Probate	x		
361	Medi-Cal Eligibility of Juvenile Offenders	x		
373	Peace Officer Training: Mental Health/Crisis Intervention	x	x	
264	Peace Officers Personnel Records: Unfounded Complaints and Discovery	x	x	
187	Peace Officers Procedural Bill of Rights	x	x	x
356	Peace Officers Procedural Bill of Rights II	x	x	x
121	Pesticide Use Reports	x	x	
375	Racial and Identity Profiling	x	x	
127	Rape Victims Counseling Center Notice	x	x	
378	Sexual Assault Evidence Kits: Testing	x	x	
175	Sexually Violent Predators	x		
360	State Authorized Risk Assessment Tool for Sex Offenders (SARATSO)	x	x	
163	Threats Against Peace Officers	x	x	x
345	Tuberculosis Control	x	x	
372	U Visa 918 Form, Victims of Crime: Nonimmigrant Status	x	x	
377	Vote By Mail Ballots: Prepaid Postage	x	x	

Suspended Mandates for FY 2024-25

Source of state-mandated program suspensions – Budget Act of 2024 (Ch. 22/24)

Item 8885-295-0001, Schedule (5)

Program Number	Chapter/ Statute(s)	Schedule Number	Program Name
2	77/78	(a)	Absentee Ballots
248	697/99	(b)	Absentee Ballots – Tabulation by Precinct
73	1088/88	(c)	AIDS/Search Warrant
178	644/94	(d)	Airport Land Use Commission/Plans
213	752/98	(e)	Animal Adoption
6	391/88	(f)	Brendon Maguire Act
67 ¹	1304/80	(g)	Conservatorship: Developmentally Disabled Adults
88 ¹	498/77	(h)	Coroners' Costs
310	1172/89	(i)	Crime Statistics Reports for the Department of Justice
306	483/01	(j)	Crime Victims' Domestic Violence Incident Reports II
87	694/75	(k)	Developmentally Disabled Attorneys' Services
266	822/00	(l)	DNA Database & Amendments to Postmortem Examinations: Unidentified Bodies
322	713/01	(m)	Domestic Violence Background Checks
15	1609/84	(n)	Domestic Violence Information
205	444/97	(o)	Elder Abuse, Law Enforcement Training
204	267/98	(p)	Extended Commitment, Youth Authority
257	590/95	(q)	False Reports of Police Misconduct
293	578/99	(r)	Firearm Hearings for Discharged Inpatients
227	1170/96	(s)	Grand Jury Proceedings
358	958/77	(t)	Interagency Child Abuse and Neglect (ICAN) Investigation Reports
321	956/00	(u)	Identity Theft
289	445/00	(v)	In-Home Supportive Services II
126	1579/88	(w)	Inmate AIDS Testing
35	644/80	(x)	Judiciary Proceedings
193	126/93	(y)	Law Enforcement Sexual Harassment Training
37	1330/76	(z)	Local Coastal Plans
318 ²	486/75	(aa), (bb)	Mandate Reimbursement Process I and II
281	228/89	(cc)	Mentally Disordered Offenders: Treatment as a Condition of Parole
203	435/91	(dd)	Mentally Disordered Offenders' Extended Commitments Proceedings
39	1036/78	(ee)	Mentally Disordered Sex Offenders' Recommitments

¹ Program in the State Mandates Apportionment System.² The suspension of Mandate Reimbursement Process I, Program 41, and Mandate Reimbursement Process II, Program 315, includes the suspension of Mandate Reimbursement I and II, Program 318.

Suspended Mandates for FY 2024-25 (continued)

Program Number	Chapter/ Statute(s)	Schedule Number	Program Name
66 ¹	1253/80	(ff)	Mentally Retarded Defendants Representation
81	1456/88	(gg)	Missing Persons Report
323	898/00	(hh)	Modified Primary Election
200	1114/79	(ii)	Not Guilty by Reason of Insanity
219	641/86	(jj)	Open Meetings Act/Brown Act Reform
122	961/92	(kk)	Pacific Beach Safety: Water Quality and Closures
124	1603/90	(ll)	Perinatal Services
324	922/01	(mm)	Permanent Absent Voters II
24	Title 8	(nn)	Personal Safety Alarm Devices
215	875/85	(oo)	Photographic Record of Evidence
8	1334/87	(pp)	CPR Pocket Masks
279	943/01	(qq)	Post Conviction: DNA Court Proceedings
255	284/00	(rr)	Postmortem Examinations: Unidentified Bodies, Human Remains
128	820/91	(ss)	Prisoner Parental Rights
18 ¹	1242/77	(tt)	Senior Citizens Property Tax Postponement
220	502/92	(uu)	Sex Crime Confidentiality
217	908/96, 909/96	(vv)	Sex Offenders: Disclosure by Law Enforcement Officers
110	955/89	(ww)	SIDS Autopsies
125	268/91	(xx)	SIDS Contacts by Local Health Officers
180	1111/89	(yy)	SIDS Training for Firefighters
120	337/90	(zz)	Stolen Vehicle Notification
64	Title 8	(aaa)	Structural and Wildland Firefighter's Safety Clothing and Equipment
181	1188/92	(bbb)	Very High Fire Hazard Severity Zones
331	260/00	(ccc)	Voter Identification Procedures
56	704/75	(ddd)	Voter Registration Procedures

¹ Program in the State Mandates Apportionment System.

Suspended Mandates for FY 2025-26

Source of state-mandated program suspensions – Budget Act of 2025 (Ch. 4/25)
Item 8885-295-0001, Schedule (5)

Program Number	Chapter/ Statute(s)	Schedule Number	Program Name
2	77/78	(a)	Absentee Ballots
248	697/99	(b)	Absentee Ballots – Tabulation by Precinct
73	1088/88	(c)	AIDS/Search Warrant
178	644/94	(d)	Airport Land Use Commission/Plans
213	752/98	(e)	Animal Adoption
6	391/88	(f)	Brendon Maguire Act
67 ¹	1304/80	(g)	Conservatorship: Developmentally Disabled Adults
88 ¹	498/77	(h)	Coroners' Costs
310	1172/89	(i)	Crime Statistics Reports for the Department of Justice
306	483/01	(j)	Crime Victims' Domestic Violence Incident Reports II
87	694/75	(k)	Developmentally Disabled Attorneys' Services
266	822/00	(l)	DNA Database & Amendments to Postmortem Examinations: Unidentified Bodies
322	713/01	(m)	Domestic Violence Background Checks
15	1609/84	(n)	Domestic Violence Information
205	444/97	(o)	Elder Abuse, Law Enforcement Training
204	267/98	(p)	Extended Commitment, Youth Authority
257	590/95	(q)	False Reports of Police Misconduct
293	578/99	(r)	Firearm Hearings for Discharged Inpatients
227	1170/96	(s)	Grand Jury Proceedings
358	958/77	(t)	Interagency Child Abuse and Neglect (ICAN) Investigation Reports
321	956/00	(u)	Identity Theft
289	445/00	(v)	In-Home Supportive Services II
126	1579/88	(w)	Inmate AIDS Testing
35	644/80	(x)	Judiciary Proceedings
193	126/93	(y)	Law Enforcement Sexual Harassment Training
37	1330/76	(z)	Local Coastal Plans
318 ²	486/75	(aa), (bb)	Mandate Reimbursement Process I and II
281	228/89	(cc)	Mentally Disordered Offenders: Treatment as a Condition of Parole
203	435/91	(dd)	Mentally Disordered Offenders' Extended Commitments Proceedings

¹ Program in the State Mandates Apportionment System.

² The suspension of Mandate Reimbursement Process I, Program 41, and Mandate Reimbursement Process II, Program 315, includes the suspension of Mandate Reimbursement I and II, Program 318.

Suspended Mandates for FY 2025-26 (continued)

Program Number	Chapter/ Statute(s)	Schedule Number	Program Name
39	1036/78	(ee)	Mentally Disordered Sex Offenders' Recommitments
66 ¹	1253/80	(ff)	Mentally Retarded Defendants Representation
81	1456/88	(gg)	Missing Persons Report
323	898/00	(hh)	Modified Primary Election
200	1114/79	(ii)	Not Guilty by Reason of Insanity
219	641/86	(jj)	Open Meetings Act/Brown Act Reform
122	961/92	(kk)	Pacific Beach Safety: Water Quality and Closures
124	1603/90	(ll)	Perinatal Services
324	922/01	(mm)	Permanent Absent Voters II
24	Title 8	(nn)	Personal Safety Alarm Devices
215	875/85	(oo)	Photographic Record of Evidence
8	1334/87	(pp)	CPR Pocket Masks
279	943/01	(qq)	Post Conviction: DNA Court Proceedings
255	284/00	(rr)	Postmortem Examinations: Unidentified Bodies, Human Remains
128	820/91	(ss)	Prisoner Parental Rights
18 ¹	1242/77	(tt)	Senior Citizens Property Tax Postponement
220	502/92	(uu)	Sex Crime Confidentiality
217	908/96, 909/96	(vv)	Sex Offenders: Disclosure by Law Enforcement Officers
110	955/89	(ww)	SIDS Autopsies
125	268/91	(xx)	SIDS Contacts by Local Health Officers
180	1111/89	(yy)	SIDS Training for Firefighters
120	337/90	(zz)	Stolen Vehicle Notification
64	Title 8	(aaa)	Structural and Wildland Firefighter's Safety Clothing and Equipment
181	1188/92	(bbb)	Very High Fire Hazard Severity Zones
331	260/00	(ccc)	Voter Identification Procedures
56	704/75	(ddd)	Voter Registration Procedures
381	(Order No. R8- 2009-0030)	(eee)	California Regional Water Quality Control Board, Santa Ana Region
383	(Order No. R9- 2010-0016)	(fff)	California Regional Water Quality Control Board, San Diego Region
382	(Order No. R9- 2009-0002)	(ggg)	California Regional Water Quality Control Board, San Diego Region
384	Order No. R8- 2010-0033)	(hhh)	California Regional Water Quality Control Board, Santa Ana Region

¹ Program in the State Mandates Apportionment System.

Programs Set Aside by the Commission on State Mandates

Note: Claims will not be accepted by State Controller's Office (SCO) for programs set aside.

Program Number	Chapter/ Statute	Program Name
207 ¹	784/95	County Treasury Oversight Committees
161 ²	783/95	Investment Reports
138 ¹	1105/92	Misdemeanors: Booking and Fingerprinting
28 ³	494/79	Physically Handicapped Voter Accessibility
52 ¹	48/87	Property Taxation: Family Transfers
245 ¹	39/98	Redevelopment Agencies – Tax Disbursement Reporting
82 ¹	1051/83	Senior Citizens' Mobilehome Property Tax Postponement Program
174 ¹	1297/94	Two-Way Traffic Signal Communications

Programs Canceled by the Commission on State Mandates

Note: Claims will not be accepted by SCO for canceled programs.

Program Number	Chapter/ Statute	Program Name
23 ⁴	1568/82	Firefighter's Cancer Presumption
118 ¹	1171/89	Peace Officers' Cancer Presumption
55 ⁵	1143/80	Regional Housing Need Determination

Programs Eliminated, Repealed, Permissive, or Consolidated

Note: Claims will not be accepted by SCO for eliminated, repealed, permissive, or consolidated programs.

Program Number	Chapter/ Statute	Program Name
283 ⁶	993/89	Fire Safety Inspections of Care Facilities
21 ⁷	845/78	Filipino Employee Survey
273 ⁸	1747/84	Handicapped and Disabled Students (HDS), HDS II and Seriously Emotionally Disturbed Pupils: Out-of-State Mental Health Services
300 ⁹	761/00	Local Agency Formation Commissions
285 ¹⁰	777/01	Local Recreational Areas: Background Screenings

¹ On 9/27/2005, the Commission on State Mandates adopted a special notice to set aside these programs.

² This program has been set aside, effective 9/29/2004, pursuant to Ch. 889/04 (AB 2853).

³ On 1/26/2006, the Commission on State Mandates adopted a special notice to set aside this program.

⁴ These programs were canceled, effective 7/1/2008, pursuant to Ch. 78/06 (AB 1805).

⁵ This program was canceled, effective 8/16/2004, pursuant to Ch. 227/04 (SB 1102).

⁶ Reimbursement for this program ended, effective 6/30/2012, pursuant to Ch. 12/09 (ABX4 12).

⁷ This program was repealed, effective with the 2012-13 fiscal year, pursuant to Ch. 32/12 (SB 1006).

⁸ Ch. 43/11 (AB 114) eliminated the mandated programs for counties and transferred responsibility to school districts, effective 7/1/2011.

⁹ This program ended, effective 6/29/2011. The reimbursable activities became permissive pursuant to Ch. 31/11 (AB 119).

¹⁰ This program ended, effective 6/30/2011, pursuant to Ch. 719/10 (SB 856).

Programs Eliminated, Repealed, Permissive, or Consolidated (Continued)

Program Number	Chapter/ Statute	Program Name
41 ¹	486/75	Mandate Reimbursement Process I
315 ⁸	890/04	Mandate Reimbursement Process II
222 ²	18/99	Presidential Primaries 2000

Programs Ended

Note: Claims will not be accepted by SCO for programs ended.

Program Number	Chapter/ Statute	Program Name
353 ³	463/92	California Public Records Act
8 ⁴	1334/87	CPR Pocket Masks
314 ⁵	N/A	Municipal Storm Water and Urban Runoff Discharges
219 ⁶	641/86	Open Meetings Act/Brown Act Reform
83 ⁷	1422/82	Permanent Absent Voters
363 ⁸	Title 2	Post Election Manual Tally
364 ⁹	22/09	Sheriff Court-Security Services

¹ The Mandate Reimbursement Process (MRP) I and MRP II (programs 41, 315, respectively) were consolidated, effective 6/30/2011, changing the name to MRP I and MRP II (program 318). The MRP I and MRP II program was suspended in the 2011-12 fiscal year.

² This program is repealed, effective 7/19/2005, pursuant to Ch. 72/05 (AB 138)

³ This program ended, effective 6/4/2014, pursuant to Proposition 42, which amended Section 3 of Article I and Section 6 of Article XIII B of the California Constitution.

⁴ This program ended, effective 7/1/2013, pursuant to Ch. 28/13 (SB 71), which amended Penal Code section 13518.1, making the program optional.

⁵ This program, with reference to the storm water permit (Permit CAS004001), ended 12/28/2012. The issuance of the National Pollution Discharge Elimination System Permit (NPDES Permit No. R4-2012-0175) in December 2012, superseded Permit CAS004001.

⁶ This program ended, effective 11/7/2012, pursuant to Proposition 30, which added Section 36, Article XIII to the California Constitution.

⁷ This program ended, effective 6/30/2010.

⁸ This program had a reimbursable period of 10/20/2008 through 11/28/2008 only.

⁹ This program had a reimbursable period of 7/28/2009 through 6/27/2012 only.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2014-05
Accounting for Local Revenue Realignments – Program No. 359
April 30, 2014
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Accounting for Local Revenue Realignments program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On September 27, 2013, CSM (formerly the State Board of Control) adopted a Statement of Decision finding that the test claim legislation imposed a partially reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county or city and county, as defined in GC section 17515, that incurs increased costs as a result of this mandate, is eligible to claim for reimbursement, with the following exception:

Beginning fiscal year 2006-07, the Revenue and Taxation Code section 97.75 authorizes counties to charge cities fees in an amount sufficient to pay for the administrative costs of the two reimbursable activities – the Vehicle License Fund (VLF) Swap and the Triple Flip. Therefore, reimbursement for the VLF Swap and Triple Flip must end in fiscal year 2006-07 for all counties. However, the City and County of San Francisco is not relieved of any incurred costs by the operation of the fee authority provided to the counties. The City and County of San Francisco continues to be eligible for reimbursement during and after the fiscal year 2006-07 for the VLF Swap and the Triple Flip.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

ACCOUNTING FOR LOCAL REVENUE REALIGNMENTS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00359 (20) Date Filed (21) LRS Input	PROGRAM 359
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) A. 1. (g)
County of Location		(23)	FORM 1, (04) A. 2. (g)
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) A. 3. (g)
City, State, and Zip Code		(25)	FORM 1, (04) A. 4. (g)
(03)	Type of Claim	(26)	FORM 1, (04) B. 1. (g)
(04)	(09) Reimbursement	(27)	FORM 1, (04) B. 2. (g)
(05)	(10) Combined	(28)	FORM 1, (04) C. 1. (g)
(06)	(11) Amended	(29)	FORM 1, (04) C. 2. (g)
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (06)
(08)	(13) Total Claimed Amount	(31)	FORM 1, (07)
(14) Less: 10% Late Penalty		(32)	FORM 1, (09)
(15) Less: Prior Claim Payment Received		(33)	FORM 1, (10)
(16) Net Claimed Amount		(34)	
(17) Due From State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 359	ACCOUNTING FOR LOCAL REVENUE REALIGNMENTS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by February 15, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 359	ACCOUNTING FOR LOCAL REVENUE REALIGNMENTS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (33) Bring forward the cost information as specified in the left-hand column of lines (22) through (33) for the reimbursement claim, e.g., Form 1, (04) A.1. (g), means the information is located on Form 1, block (04), line A.1., column (g). 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. The 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 process.

(34) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 359	ACCOUNTING FOR LOCAL REVENUE REALIGNMENTS CLAIM SUMMARY						FORM 1	
(01) Claimant				(02) Fiscal Year 20 ____ /20 ____				
(03) Department								
Direct Costs		Object Accounts						
		(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
(04) Reimbursable Activities								
A. ERAF III Shift								
1. ERAF Shift from Counties and Cities for FYs 2004-05 and 2005-06 only, beginning 8/5/04. N/A								
2. ERAF Shift from Special Districts for FYs 2004-05 and 2005-06 only, beginning 8/5/04. N/A								
3. ERAF Shift from Redevelopment Agencies for FYs 2004-05 and 2005-06 only, beginning 8/5/04. N/A								
4. ERAF Shift from Redevelopment Agencies, beginning 9/20/04.								
B. Vehicle License Fee (VLF) Swap								
1. Establish a VLF Property Tax Compensation Fund in the treasury of the county. (Activity 1: One-time activity)								
2. VLF Swap activities for the City and County of San Francisco ONLY . (Please refer to pages 7 and 8, activities 2 through 7, of the Ps & Gs.)								
C. Triple Flip								
1. Establish a Sales and Use Tax Compensation Fund in the treasury of the county. (Activity 1: One-time activity)								
2. Triple Flip activities for the City and County of San Francisco ONLY . (Please refer to pages 9 through 13, activities 2 through 10, of the Ps & Gs.)								
(05) Total Direct Costs								
Indirect Costs								
(06) Indirect Cost Rate				[Refer to Claim Summary Instructions]			%	
(07) Total Indirect Costs				[Refer to Claim Summary Instructions]				
(08) Total Direct and Indirect Costs				[Line (05)(g) plus line (07)]				
Cost Reduction								
(09) Less: Offsetting Revenues								
(10) Less: Other Reimbursements								
(11) Total Claimed Amount				[Line (08) minus {line (09) plus line (10)}]				

PROGRAM 359	ACCOUNTING FOR LOCAL REVENUE REALIGNMENTS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.

Please refer to pages 4 through 13 of the Parameters and Guidelines (P's & G's) for a detailed description of the reimbursable activities.

Reimbursable Activity A.4. includes activity 4 in section A. *ERAF III Shift* of the P's & G's.

Reimbursable Activity B.1. includes activity 1 in section B. *Vehicle License Fee Swap* of the P's & G's.

Reimbursable Activity B.2. includes activities 2 through 7 in section B. *Vehicle License Fee Swap* of the P's & G's.

Reimbursable Activity C.1. includes activity 1 in section C. *Triple Flip* of the P's & G's.

Reimbursable Activity C.2. includes activities 2 through 10 in section C. *Triple Flip* of the P's & G's.

- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 359	ACCOUNTING FOR LOCAL REVENUE REALIGNMENTS ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

A. ERAF III Shift 1. ERAF Shift from Counties and Cities for FYs 2004-05 and 2005-06 only, beginning 8/5/04. N/A 2. ERAF Shift from Special Districts for FYs 2004-05 and 2005-06 only, beginning 8/5/04. N/A 3. ERAF Shift from Redevelopment Agencies for FYs 2004-05 and 2005-06 only, beginning 8/5/04. N/A <input type="checkbox"/> 4. ERAF Shift from Redevelopment Agencies, beginning 9/20/04.	B. Vehicle License Fee (VLF) Swap <input type="checkbox"/> 1. Establish a VLF Property Tax Compensation Fund in the treasury of the county. (Activity 1: One-time activity) <input type="checkbox"/> 2. VLF Swap activities for the City and County of San Francisco ONLY . (Please refer to pages 7 and 8, activities 2 through 7, of the Ps & Gs.) C. Triple Flip <input type="checkbox"/> 1. Establish a Sales and Use Tax Compensation Fund in the treasury of the county. (Activity 1: One-time activity) <input type="checkbox"/> 2. Triple Flip activities for the City and County of San Francisco ONLY . (Please refer to pages 9 through 13, activities 2 through 10, of the Ps & Gs.)
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(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____								

PROGRAM 359	ACCOUNTING FOR LOCAL REVENUE REALIGNMENTS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days, Miles, and Travel Mode						Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2004-01
Administrative License Suspension – Per Se – Program No. 246
February 6, 2004
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Administrative License Suspension program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are included as an integral part of the claiming instructions and are located on CSM's website.

On August 29, 2002, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city or county, as defined in GC sections 17511 and 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

ADMINISTRATIVE LICENSE SUSPENSION – PER SE CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00246 (20) Date Filed (21) LRS Input		PROGRAM 246
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) A. 1. (h)	
County of Location		(23)	FORM 1, (04) A. 2. (h)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B. 1. (h)	
City, State, and Zip Code		(25)	FORM 1, (06)	
(03)	Type of Claim	(26)	FORM 1, (07)	
(04)	(09) Reimbursement <input type="checkbox"/>	(27)	FORM 1, (09)	
(05)	(10) Combined <input type="checkbox"/>	(28)	FORM 1, (10)	
(06)	(11) Amended <input type="checkbox"/>	(29)		
(07)	(12) Fiscal Year of Cost	(30)		
(08)	(13) Total Claimed Amount	(31)		
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 246	ADMINISTRATIVE LICENSE SUSPENSION – PER SE CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (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 in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 246	ADMINISTRATIVE LICENSE SUSPENSION – PER SE CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (28) Bring forward the cost information as specified in the left-hand column of lines (22) through (28) for the reimbursement claim, e.g., Form 1, (04) A. 1. (h), means the information is located on Form 1, block (04), line A. 1., column (h). 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. The 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 process.

(29) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 246	ADMINISTRATIVE LICENSE SUSPENSION – PER SE CLAIM SUMMARY							FORM 1
(01) Claimant					(02)			Fiscal Year 20__/20__
(03) Department								
Direct Costs		Object Accounts						
(04) Reimbursable Activities	(a) Number of Cases	(b) Uniform Time Allowance (hours)	(c) Salary Hourly Rate	(d) Benefit Rate	(e) Subtotal Salaries (a) times (b) times (c)	(f) Subtotal Benefits (d) times (e)	(g) Materials and Supplies	(h) Total (e) plus (f) plus (g)
A. Minors Detained but Not Arrested								
1. Admonish Drivers/Screen Tests on Minors (IV. A. 1. and 2.)		0.2667						
2. Seize Licenses and Serve Notices/ Completing Sworn Reports/Submit Reports to Department of Motor Vehicles (DMV) (IV. A. 3. to A. 5.)		0.2500						
B. Arrested Drivers for Violation of DUI Statute								
1. Seize Licenses and Serve Notices/ Completing Sworn Reports/Submitting Reports to DMV (IV. B. 1. to B. 3.)		0.2500						
(05) Total Direct Costs								
Indirect Costs								
(06) Indirect Cost Rate						[Refer to Claim Summary Instructions]		%
(07) Total Indirect Costs						[Line (06) times line (05)(e)]		
(08) Total Direct and Indirect Costs						[Line (05)(h) plus line (07)]		
Cost Reduction								
(09) Less: Offsetting Revenues								
(10) Less: Other Reimbursements								
(11) Total Claimed Amount						[Line (08) minus {line (09) plus line (10)}]		

PROGRAM 246	ADMINISTRATIVE LICENSE SUSPENSION – PER SE CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 must be completed for each department.
- (04) For each reimbursable activity, enter the sum of columns (e), (f), and (g) in column (h). The cost of postage and envelopes to be included under Materials and Supplies is reimbursable only for activities IV. A. 5. and B. 3 of the Ps & Gs on block (04)(A), line (2.)(g) and (04)(B), line (1.)(g). Do not enter any amount in the shaded areas. Please refer to the Mandated Cost Manual for Local Agencies for information on the computation of hourly rates and indirect costs.
- (05) Total columns (e) through (h).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(e), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(h), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2012-35
Allocation of Property Tax Revenues – Program No. 152
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Allocation of Property Tax Revenues program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On July 21, 1994, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

On January 29, 2010, CSM approved amendments to the Ps & Gs to clarify source documentation requirements and record retention language, as requested by SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county, or city and county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps and Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

ALLOCATION OF PROPERTY TAX REVENUES CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only		PROGRAM 152
		(19) Program Number 00152		
		(20) Date Filed		
		(21) LRS Input		
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) 1. (f)	
County of Location		(23)	FORM 1, (04) 2. (f)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) 3. (f)	
City, State, and Zip Code		(25)	FORM 1, (06)	
(03)	Type of Claim	(26)	FORM 1, (07)	
(04)	(09) Reimbursement <input type="checkbox"/>	(27)	FORM 1, (09)	
(05)	(10) Combined <input type="checkbox"/>	(28)	FORM 1, (10)	
(06)	(11) Amended <input type="checkbox"/>	(29)		
(07)	(12) Fiscal Year of Cost	(30)		
(08)	(13) Total Claimed Amount	(31)		
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 152	ALLOCATION OF PROPERTY TAX REVENUES CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 152	ALLOCATION OF PROPERTY TAX REVENUES CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (28) Bring forward the cost information as specified in the left-hand column of lines (22) through (28) for the reimbursement claim, e.g., Form 1, (04) 1. (f), means the information is located on Form 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. The 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 process.

(29) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 152	ALLOCATION OF PROPERTY TAX REVENUES CLAIM SUMMARY					FORM 1		
(01) Claimant			(02)		Fiscal Year 20__/20__			
(03) Department								
Direct Costs			Object Accounts					
			(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total
(04) Reimbursable Activities								
1. Planning								
2. Implementation								
3. Administration, Accounting, and Reporting								
(05) Total Direct Costs								
Indirect Costs								
(06) Indirect Cost Rate						[Refer to Claim Summary Instructions]		%
(07) Total Indirect Costs						[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs						[Line (05)(f) plus line (07)]		
Cost Reduction								
(09) Less: Offsetting Revenues								
(10) Less: Other Reimbursements								
(11) Total Claimed Amount								[Line (08) minus {line (09) plus line (10)}]

PROGRAM 152	ALLOCATION OF PROPERTY TAX REVENUES CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 must be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 152	ALLOCATION OF PROPERTY TAX REVENUES ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02)	Fiscal Year 20__/20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> 1. Planning	<input type="checkbox"/> 3. Administration, Accounting, and Reporting
<input type="checkbox"/> 2. Implementation	

(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets
(05) Total <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: ____ of ____					

PROGRAM 152	ALLOCATION OF PROPERTY TAX REVENUES ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable component.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked		Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Costs equal Unit Cost times Usage	Copy of Contract and/or Invoices

- (05) Total line (04), columns (d) through (h) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2025-01
California Regional Water Quality Control Board, San Francisco Bay Region,
Order No. R2-2009-0074 – Program No. 388
For the period of December 1, 2009, through December 31, 2017
July 2, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for California Regional Water Quality Control Board, San Francisco Bay Region, Order No. R2-2009-0074 program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps and Gs). The [Ps and Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On January 24, 2025, the CSM adopted its Decision finding that the test claim permit imposes a reimbursable state-mandated program upon local agencies within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514 from December 1, 2009, through December 31, 2017.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

The following permittees are required to comply with Order No. R2-2009-0074 and are eligible to claim reimbursement, provided they are subject to the taxing restrictions of articles XIII A and XIII C of the California Constitution, and the spending limits of article XIII B of the California Constitution, and incur increased costs as a result of this mandate that are paid from their local proceeds of taxes:

- Alameda permittees include the Cities of Alameda, Albany, Berkeley, Dublin, Emeryville, Fremont, Hayward, Livermore, Newark, Oakland, Piedmont, Pleasanton, San Leandro, and Union City, Alameda County (Unincorporated area), the Alameda County Flood Control and Water Conservation District, and Zone 7 of the Alameda County Flood Control and Water Conservation District.
- Santa Clara permittees include the Cities of Campbell, Cupertino, Los Altos, Milpitas, Monte Sereno, Mountain View, Palo Alto, San Jose, Santa Clara, Saratoga, and Sunnyvale, the towns of Los Altos Hills and Los Gatos, the Santa Clara Valley Water District, and Santa Clara County.
- Fairfield-Suisun permittees include the Cities of Fairfield and Suisun City, and Fairfield-Suisun Sewer District.

- Contra Costa permittees include the Cities of Clayton, Concord, El Cerrito, Hercules, Lafayette, Martinez, Orinda, Pinole, Pittsburg, Pleasant Hill, Richmond, San Pablo, San Ramon, and Walnut Creek, the towns of Danville and Moraga, Contra Costa County, and the Contra Costa County Flood Control and Water Conservation District.
- San Mateo permittees include the Cities of Belmont, Brisbane, Burlingame, Daly City, East Palo Alto, Foster City, Half Moon Bay, Menlo Park, Millbrae, Pacifica, Redwood City, San Bruno, San Carlos, San Mateo, and South San Francisco, the towns of Atherton, Colma, Hillsborough, Portola Valley, and Woodside, the San Mateo County Flood Control District, and San Mateo County.
- Vallejo permittees include the City of Vallejo and the Vallejo Sanitary District.

Reimbursement Claim Deadline

- **Initial Reimbursement Claims**

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for the period beginning December 1, 2009 through December 31, 2017, must be filed with the SCO and be delivered or postmarked on or before **October 30, 2025**, before a late fee is assessed. A separate claim must be filed for each fiscal year.

Claims filed more than one year after the filing date will not be accepted.

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps and Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

If submitting via mail, submit the documents listed for electronic submission and include an additional copy of the Form FAM-27 to:

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

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

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by [email](#).

CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00388 (20) Date Filed (21) LRS Input		PROGRAM 388
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) A.1.(f)	
County of Location		(23)	FORM 1, (04) A.2.(f)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B.1.(f)	
City, State, and Zip Code		(25)	FORM 1, (04) C.1.(f)	
(03)	Type of Claim	(26)	FORM 1, (04) C.2.(f)	
(04)	(09) Reimbursement	(27)	FORM 1, (04) C.3.(f)	
(05)	(10) Combined	(28)	FORM 1, (04) D.1.(f)	
(06)	(11) Amended	(29)	FORM 1, (04) D.2.(f)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (04) D.3.(f)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (04) E.1.(f)	
(14) Less: 10% Late Penalty		(32)	FORM 1, (04) E.2.(f)	
(15) Less: Prior Claim Payment Received		(33)	FORM 1, (04) E.3.(f)	
(16) Net Claimed Amount		(34)	FORM 1, (04) E.4.(f)	
(17) Due from State		(35)	FORM 1, (04) E.5.(f)	
(18) Due to State		(36)	FORM 1, (04) E.6.(f)	
		(37)	FORM 1, (04) F.1.(f)	
		(38)	FORM 1, (04) F.2.(f)	
		(39)	FORM 1, (04) F.3.(f)	
		(40)	FORM 1, (04) F.4.(f)	
		(41)	FORM 1, (04) F.5.(f)	
<p>(42) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Officer		Date Signed		
		Telephone Number		
Type or Print Name and Title of Authorized Signatory		Email Address		
(43) Name of Agency Contact Person for Claim		Telephone Number		
		Email Address		
Name of Consulting Firm/Claim Preparer		Telephone Number		
		Email Address		

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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 (41) Bring forward the cost information as specified in the left-hand column of lines (22) through (41) for the reimbursement claim, e.g., Form 1, (04) A.1.(f), means the information is located on Form 1, block (04), line A, row 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. The 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 process.

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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- (42) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.
- (43) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

If submitting via mail, submit the documents listed for electronic submission and include an additional copy of the Form FAM-27 to:

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

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

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by [email](#).

<div>PROGRAM</div> <div>388</div>	<div>CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM SUMMARY</div>	<div>FORM</div> <div>1</div>				
(01) Claimant		(02) Fiscal Year 20__/20__				
(03) Department						
Direct Costs	Object Accounts					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total
A. Geomorphic Study (Section C.8.d.iii.)						
1. Permittees shall select a waterbody/reach, preferably one that contains significant fish and wildlife resources, and conduct one of the following projects within each county, except that only one such project must be completed within the collective Fairfield-Suisun and Vallejo Permittees' jurisdictions: a. Gather geomorphic data to support the efforts of a local watershed partnership [fn. omitted] to improve creek conditions; or b. Inventory locations for potential retrofit projects in which decentralized, landscape-based stormwater retention units can be installed; or c. Conduct a geomorphic study which will help in development of regional curves which help estimate equilibrium channel conditions for different-sized drainages. Select a waterbody/reach that is not undergoing changing land use. Collect and report the following data: <ul style="list-style-type: none">Formally surveyed channel dimensions (profile), planform, and cross-sections. Cross-sections shall include the topmost floodplain terrace and be marked by a permanent, protruding (not flush with ground) monument.Contributing drainage area.Best available information on bankfull discharges and width and depth of channel formed by bankfull discharges.Best available information on average annual rainfall in the study area.						
2. Report selected geomorphic project results in the Integrated Monitoring Report.						

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM SUMMARY	FORM 1
(01) Claimant		(02) Fiscal Year 20__/20__
(03) Department		
Direct Costs	Object Accounts	
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits
	(c) Materials and Supplies	(d) Contract Services
	(e) Fixed Assets	(f) Total
B. Sediment Delivery Estimate/Budget (Section C.8.e.vi.)		
1. Permittees shall develop a design for a robust sediment delivery estimate/sediment budget in local tributaries and urban drainages by July 1, 2011, and implement the study by July 1, 2012.		
C. Citizen Monitoring and Participation (Section C.8.f.) which is Reimbursable for the City of Vallejo and Vallejo Sanitary District only:		
1. Encourage Citizen Monitoring.		
2. In developing Monitoring Projects and evaluating Status & Trends data, make reasonable efforts to seek out citizen and stakeholder information and comment regarding waterbody function and quality.		
3. Demonstrate annually the permittee has encouraged citizen and stakeholder observations and reporting of waterbody conditions. Report on these outreach efforts in the annual Urban Creeks Monitoring Report.		
D. Monitoring Reporting and Notice (Sections C.8.g.ii., C.8.g.vii.)		
1. Permittees shall maintain an information management system to support electronic transfer of data to the Regional Data Center of the California Environmental Data Exchange Network (CEDEN), located within the San		
2. Permittees shall submit an Electronic Status Monitoring Data Report, compatible with the Surface Water Ambient Monitoring Program (SWAMP) database, no later than January 15 of each year, reporting on all data collected during the previous October 1 – September 30 period. Water quality objective exceedances are required to be highlighted in the report.		
3. Permittees shall notify stakeholders and members of the general public about the availability of electronic and paper monitoring reports through notices distributed through appropriate means, such as electronic mailing list.		

<div>PROGRAM</div> <div>388</div>	<div>CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM SUMMARY</div>	<div>FORM</div> <div>1</div>				
(01) Claimant		(02) Fiscal Year 20__/20__				
(03) Department						
Direct Costs	Object Accounts					
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total
E. Trash						
<div>1. Short-Term Trash Load Reduction Plan (Section C.10.a.i.). All permittees, except for flood management agencies, shall submit a Short-Term Trash Load Reduction Plan, including an implementation schedule, to the Regional Board by February 1, 2012. The Plan shall describe the following: a. Control measures and best management practices, including any trash reduction ordinances, currently being implemented and the current level of implementation. b. Additional control measures and best management practices that will be implemented and/or an increased level of implementation designed to attain a 40 percent trash load reduction from its municipal separate storm sewer systems (MS4) by July 1, 2014. c. The Plan shall also “account for required mandatory minimum Full Trash Capture devices called for in Provision C.10.a.iii. and Trash Hot Spot Cleanup called for in Provision C.10.b.”</div>						

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM SUMMARY	FORM 1
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(01) Claimant	(02)	Fiscal Year 20__/20__
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(03) Department

Direct Costs	Object Accounts					
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total

E. Trash						
2. Baseline Trash Load and Trash Load Reduction Tracking Method (Section C.10.a.ii.). All permittees, except for flood management agencies, shall comply with the following new requirements: a. Determine the baseline trash load from its MS4. b. Submit the load level to the Regional Board by February 1, 2012. The February 1, 2012, report shall include the following: <ul style="list-style-type: none">Documentation of the methodology used to determine the load level.A description of the trash load reduction tracking method that will be used to account for trash load reduction actions and to demonstrate progress and attainment of trash load reduction levels.The submittal shall account for the drainage areas of a Permittee's jurisdiction that are associated with the baseline trash load from its MS4, and the baseline trash load level per unit area by land use type and drainage area characteristics used to derive the total baseline trash load level for each Permittee. c. Submit a progress report by February 1, 2011, indicating whether the permittee is determining its baseline trash load and trash load reduction method individually or collaboratively with other Permittees and a summary of the approach being used.						

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM SUMMARY					FORM 1		
(01) Claimant			(02)			Fiscal Year 20__/20__		
(03) Department								
Direct Costs			Object Accounts					
(04) Reimbursable Activities (Continued)			(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total
E. Trash								
3. Minimum Full Trash Capture (Section C.10.a.iii.). Except as provided below, all permittees shall comply with the following requirements: Install and maintain a mandatory minimum number of full trash capture devices by July 1, 2014, to treat runoff from an area equivalent to 30 percent of Retail/Wholesale Land draining to MS4 within their jurisdictions. The scope of this requirement is as follows: <ul style="list-style-type: none">A full capture system or device is "any single device or series of devices that traps all particles retained by a 5 mm mesh screen and has a design treatment capacity of not less than the peak flow rate Q resulting from a one-year, one-hour, storm in the subdrainage area"The mandatory minimum number of full trash capture devices for each permittee is identified in Attachment J to the test claim permit, Tables 10-1 and 10-2. However, if the sum of the areas generating trash loads determined pursuant to Section C.10.a.ii. is smaller acreage than the required trash capture acreage, the minimum full trash capture requirement is reduced to the smaller acreage for the population-based permittee. The requirements to install and maintain full trash capture devices does not apply : <ul style="list-style-type: none">To a population-based permittee with a population less than 12,000 and retail/wholesale land less than 40 acres, or a population less than 2,000To full trash capture devices installed by a permittee <i>before</i> the effective date of the test claim permit, which may be counted towards the minimum number of full trash capture devices identified in Attachment J, provided the device meets the permit's definition of full trash capture device.								

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM SUMMARY					FORM 1	
(01) Claimant			(02)			Fiscal Year 20__/20__	
(03) Department							
Direct Costs			Object Accounts				
(04) Reimbursable Activities (Continued)			(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets
			(f) Total				
E. Trash							
4. Trash Hot Spots (C.10.b.ii. and iii.) a. The permittees shall each submit selected Trash Hot Spots to the Regional Board by July 1, 2010. (Section C.10.b.ii.) b. Hot Spot Assessments. (Section C.10.b.iii.) i. The San Mateo and Fairfield-Suisun permittees shall comply with the following new requirements: <ul style="list-style-type: none">Identify the dominant types of trash (e.g., glass, plastics, paper) removed.Document the trash conditions before and after clean-up of the entire hot spot using photo documentation with a minimum of one photo per 50 feet of hot spot length. ii. The Contra Costa permittees shall comply with the following requirement: <ul style="list-style-type: none">Document the trash conditions before and after clean-up of the entire hot spot using photo documentation with a minimum of one photo per 50 feet of hot spot length. iii. The Vallejo permittees shall comply with the following new requirements: <ul style="list-style-type: none">Quantify the volume of material removed from each trash hot spot cleanup.Identify the dominant types of trash removed (e.g., glass, plastics, paper).Document the trash condition before and after clean-up using photo documentation, with a minimum of one photo per 50 feet of hot spot length.							

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM SUMMARY	FORM 1
(01) Claimant		(02) Fiscal Year 20__/20__
(03) Department		
Direct Costs	Object Accounts	
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits
	(c) Materials and Supplies	(d) Contract Services
	(e) Fixed Assets	(f) Total
E. Trash		
5. Long-Term Trash Load Reduction Plan (Section C.10.c.). All permittees, except for flood management agencies, shall submit a Long-Term Trash Load Reduction Plan, including an implementation schedule, to the Water Board by February 1, 2014. The Plan shall describe the control measures and best management practices, including any trash reduction ordinances that are being implemented and the level of implementation and additional control measures and best management practices that will be implemented, and/or an increased level of implementation designed to attain a 70 percent trash load reduction from its MS4 by July 1, 2017, and 100 percent by July 1, 2022.		
6. Reporting and Document Retention (Sections C.10.d.i. and C.10.d.ii.) a. The Fairfield-Suisun, San Mateo, and Vallejo permittees shall comply with the following new requirement: <ul style="list-style-type: none"> • In each annual report, report on the dominant types of trash removed and retain these records. b. All permittees shall comply with the following new requirements: <ul style="list-style-type: none"> • In each Annual Report, provide total trash loads and dominant types of trash for <i>each type of action, including each trash hot spot selected</i> pursuant to Section C.10.b and retain these records. • Beginning with the 2012 annual report, report the percent annual trash load reduction relative to the permittee's baseline trash load 		

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM SUMMARY	FORM 1
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(01) Claimant	(02)	Fiscal Year 20__/20__
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(03) Department

Direct Costs	Object Accounts					
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total

F. Mercury and Polychlorinated Biphenyls (PCBs) Diversion Studies (Sections C.11.f., C.12.f.)

1. Permittees shall conduct feasibility evaluations for mercury and PCBs by selecting five stormwater pump stations and five alternates for each pollutant and evaluate drainage characteristics and the feasibility of diverting flows of each to the sanitary sewer. The feasibility evaluation shall include, but not be limited to, costs, benefits, and impacts on the stormwater and wastewater agencies and the receiving waters relevant to the diversion and treatment of the dry weather and first flush flows.						
2. From these feasibility evaluations, select five pump stations and five alternates for the pilot diversion studies for each pollutant. At least one urban runoff diversion pilot project shall be implemented in each of the five counties (San Mateo, Contra Costa, Alameda, Santa Clara, and Solano). The pilot and alternate locations should be located in the industrially-dominated catchments where elevated PCB concentrations are documented.						
3. Implement flow diversion of mercury and PCBs to the sanitary sewer at five pilot pump stations.						
4. As part of the pilot studies, the permittees shall monitor, measure, and report mercury and PCBs load reduction						

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM SUMMARY	FORM 1
(01) Claimant		(02) Fiscal Year 20__/20__
(03) Department		
Direct Costs	Object Accounts	
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits
	(c) Materials and Supplies	(d) Contract Services
	(e) Fixed Assets	(f) Total
F. Mercury and Polychlorinated Biphenyls (PCBs) Diversion Studies (Sections C.11.f., C.12.f.)		
5. Reporting the following information to the Regional Board: a. Summarize the results of the feasibility evaluations in the 2010 Annual Report. The reports shall include the selection criteria leading to the identification of the five candidate and five alternate pump stations for pilot studies; time schedules for conducting the pilot studies; and a proposed method for distributing mercury load reductions to participating wastewater and stormwater agencies. b. Report annually on the status of the pilot studies in each subsequent annual report. c. Include in the March 15, 2014 Integrated Monitoring Report, the following information for each study: evaluation of pilot programs effectiveness, mercury and PCBs loads reduced, and updated feasibility evaluation procedures to guide future diversion project selection.		
(05) Total Direct Costs		
Indirect Costs		
(06) Indirect Cost Rate		[From ICRP or 10%] %
(07) Total Indirect Costs		[Refer to Claim Summary Instructions]
(08) Total Direct and Indirect Costs		[Line (05)(f) plus line (07)]
Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount		[Line (08) minus {line (09) plus line (10)}]

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.
Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an Indirect Cost Rate Proposal (ICRP). If an indirect cost rate of greater than 10% is used, include the ICRP with the claim.
- (07) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's ICRP in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 ACTIVITY COST DETAIL	FORM 2
(01) Claimant		(02) Fiscal Year <div style="text-align: right;">20__ / 20__</div>
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.		
<div style="margin-bottom: 10px;"> A. Geomorphic Study (Section C.8.d.iii.) <input type="checkbox"/> 1. Permittees shall select a waterbody/reach, preferably one that contains significant fish and wildlife resources, and conduct one of the following projects within each county, except that only one such project must be completed within the collective Fairfield-Suisun and Vallejo Permittees' jurisdictions: <ul style="list-style-type: none"> a. Gather geomorphic data to support the efforts of a local watershed partnership [fn. omitted] to improve creek conditions; or b. Inventory locations for potential retrofit projects in which decentralized, landscape-based stormwater retention units can be installed; or c. Conduct a geomorphic study which will help in development of regional curves which help estimate equilibrium channel conditions for different-sized drainages. Select a waterbody/reach that is not undergoing changing land use. Collect and report the following data: <ul style="list-style-type: none"> • Formally surveyed channel dimensions (profile), planform, and cross-sections. Cross-sections shall include the topmost floodplain terrace and be marked by a permanent, protruding (not flush with ground) monument. • Contributing drainage area. • Best available information on bankfull discharges and width and depth of channel formed by bankfull discharges. • Best available information on average annual rainfall in the study area. </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> 2. Report selected geomorphic project results in the Integrated Monitoring Report. </div> <div style="margin-bottom: 10px;"> B. Sediment Delivery Estimate/Budget (Section C.8.e.vi.) <input type="checkbox"/> 1. Permittees shall develop a design for a robust sediment delivery estimate/sediment budget in local tributaries and urban drainages by July 1, 2011, and implement the study by July 1, 2012. </div> <div style="margin-bottom: 10px;"> C. Citizen Monitoring and Participation (Section C.8.f.) which is Reimbursable for the City of Vallejo and Vallejo Sanitary District only: <input type="checkbox"/> 1. Encourage Citizen Monitoring. <input type="checkbox"/> 2. In developing Monitoring Projects and evaluating Status & Trends data, make reasonable efforts to seek out citizen and stakeholder information and comment regarding waterbody function and quality. <input type="checkbox"/> 3. Demonstrate annually the permittee has encouraged citizen and stakeholder observations and reporting of waterbody conditions. Report on these outreach efforts in the annual Urban Creeks Monitoring Report. </div> <div style="margin-bottom: 10px;"> D. Monitoring Reporting and Notice (Sections C.8.g.ii., C.8.g.vii.) <input type="checkbox"/> 1. Permittees shall maintain an information management system to support electronic transfer of data to the Regional Data Center of the California Environmental Data Exchange Network (CEDEN), located within the San Francisco Estuary Institute. <input type="checkbox"/> 2. Permittees shall submit an Electronic Status Monitoring Data Report, compatible with the Surface Water Ambient Monitoring Program (SWAMP) database, no later than January 15 of each year, reporting on all data collected during the previous October 1-September 30 period. Water quality objective exceedances are required to be highlighted in the report. <input type="checkbox"/> 3. Permittees shall notify stakeholders and members of the general public about the availability of electronic and paper monitoring reports through notices distributed through appropriate means, such as an electronic mailing list. </div> <div> E. Trash <input type="checkbox"/> 1. Short-Term Trash Load Reduction Plan (Section C.10.a.i.) All permittees, except for flood management agencies, shall submit a Short-Term Trash Load Reduction Plan, including an implementation schedule, to the Regional Board by February 1, 2012. The Plan shall describe the following: <ul style="list-style-type: none"> a. Control measures and best management practices, including any trash reduction ordinances, currently being implemented and the current level of implementation. b. Additional control measures and best management practices that will be implemented, and/or an increased level of implementation designed to attain a 40 percent trash load reduction from its Municipal Separate Storm Sewer System (MS4) by July 1, 2014. c. The Plan shall also "account for required mandatory minimum Full Trash Capture devices called for in Provision C.10.a.iii. and Trash Hot Spot Cleanup called for in Provision C.10.b." </div>		

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20__/20__
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(03) Reimbursable Activities (continued): Check only one box per form to identify the activity being claimed.

E. Trash (Continued)

☐ 2. Baseline Trash Load and Trash Reduction Tracking Method (Section C.10.a.ii.). All permittees, except for flood management agencies, shall comply with the following new requirements:

- a. Determine the baseline trash load from its MS4.
- b. Submit the load level to the Regional Board by February 1, 2012. The February 1, 2012, report shall include the following:
 - Documentation of the methodology used to determine the load level.
 - A description of the trash load reduction tracking method that will be used to account for trash load reduction actions and to demonstrate progress and attainment of trash load reduction levels.
 - The submittal shall account for the drainage areas of a Permittee's jurisdiction that are associated with the baseline trash load from its MS4, and the baseline trash load level per unit area by land use type and drainage area characteristics used to derive the total baseline trash load level for each Permittee.
- c. Submit a progress report by February 1, 2011, including whether the permittee is determining its baseline trash load reduction method individually or collaboratively with other Permittees and a summary of the approach being used.

☐ 3. Minimum Full Trash Capture (Section C.10.a.iii.). Except as provided below, all permittees shall comply with the following requirements: Install and maintain a mandatory minimum number of full trash capture devices by July 1, 2014, to treat runoff from an area equivalent to 30 percent of Retail/Wholesale Land draining to MS4 within their jurisdictions. The scope of the requirement is as follows:

- A full capture system or device is "any single device or series of devices that traps all particles retained by a 5 mm mesh screen and has a design treatment capacity of not less than the peak flow rate Q resulting from a one-year, one-hour, storm in the subdrainage area".
- The mandatory minimum number of full trash capture devices for each permittee is identified in Attachment J to the test claim permit, Tables 10-1 and 10-2. However, if the sum of the areas generating trash loads determined pursuant to Section C.10.a.ii. is a smaller acreage than the required trash capture acreage, the minimum full trash capture requirement is reduced to the smaller acreage for the population-base permittee.

The requirements to install and maintain full trash capture devices **does not apply**:

- To a population-based permittee with a population less than 12,000 and retail/wholesale land less than 40 acres, or a population less than 2,000.
- To full trash capture devices installed by a permittee *before* the effective date of the test claim permit, which may be counted towards the minimum number of full trash capture devices identified in Attachment J, provided the device meets the permit's definition of a full trash capture device.

☐ 4. Trash Hot Spots (C.10.b.ii. and iii.)

- a. The permittees shall each submit selected Trash Hot Sports to the Regional Board by July 1, 2010 (Section C.10.b.ii.)
- b. Hot Spots Assessments. (Section C.10.b.iii.)
 - i. The San Mateo and Fairfield-Suisun permittees shall comply with the following requirements:
 - Identify the dominant types of trash (e.g., glass, plastics, paper) removed.
 - Document the trash conditions before and after clean-up of the entire hot spot using photo documentation with a minimum of one photo per 50 feet of hot spot length.
 - ii. The Contra Costa permittees shall comply with the following new requirement:
 - Document the trash conditions before and after clean-up of the entire hot spot using photo documentation with a minimum of one photo per 50 feet of hot spot length.
 - iii. The Vallejo permittees shall comply with the following new requirements:
 - Quantify the volume of material removed from each trash hot spot cleanup.
 - Identify the dominant types of trash removed (e.g., glass, plastics, paper).
 - Document the trash condition before and after clean-up using photo documentation, with a minimum of one photo per 50 feet of hot spot length.

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 ACTIVITY COST DETAIL	FORM 2
(01) Claimant		(02) Fiscal Year 20__/20__
(03) Reimbursable Activities (continued): Check only one box per form to identify the activity being claimed.		
<p>E. Trash (Continued)</p> <p><input type="checkbox"/> 5. Long-Term Trash Load Reduction Plan (Section C.10.c.). All permittees, except for flood management agencies, shall submit a Long-Term Trash Load Reduction Plan, including an implementation schedule, to the Water Board by February 1, 2014. The Plan shall describe the control measures and best management practices, including trash reduction ordinances, that are being implemented and the level of implementation and additional control measures and best management practices that will be implemented, and/or an increased level of implementation designed to attain a 70 percent trash load reduction from its MS4 by July 1, 2017, and 100 percent by July 1, 2022.</p> <p><input type="checkbox"/> 6. Reporting and Document Retention (Sections C.10.d.i. and C.10.d.ii.)</p> <p style="margin-left: 20px;">a. The Fairfield-Suisun, San Mateo, and Vallejo permittees shall comply with the following new requirement:</p> <ul style="list-style-type: none">• In each annual report, report on the dominant types of trash removed and retain these records. <p style="margin-left: 20px;">b. All permittees shall comply with the following new requirements:</p> <ul style="list-style-type: none">• In each Annual Report, provide total trash loads and dominant types of trash <i>for each type of action, including each trash hot spot selected</i> pursuant to Section C.10.b. and retain these records.• Beginning with the 2012 annual report, report the percent annual trash load reduction relative to the permittee's baseline trash load. <p>F. Mercury and Polychlorinated Biphenyls (PCBs) Diversion Studies (Sections C.11.f., C.12.f.)</p> <p><input type="checkbox"/> 1. Permittees shall conduct feasibility evaluations for mercury and PCBs by selecting five stormwater pump stations and five alternates for each pollutant and evaluate drainage characteristics and the feasibility of diverting flows of each to the sanitary sewer. The feasibility evaluations shall include, but not be limited to, costs, benefits, and impacts of the stormwater and wastewater agencies and the receiving waters relevant to the diversion and treatment of the dry weather and first flush flows.</p> <p><input type="checkbox"/> 2. From these feasibility evaluations, select five pump stations and five alternates for the pilot diversion studies for each pollutant. At least one urban runoff diversion pilot project shall be implemented in each of the five counties (San Mateo, Contra Costa, Alameda, Santa Clara, and Solano). The pilot and alternate locations should be located in industrially-dominated catchments where elevated PCB concentrations are documented.</p> <p><input type="checkbox"/> 3. Implement flow diversion of mercury and PCBs to the sanitary sewer at five pilot pump stations.</p> <p><input type="checkbox"/> 4. As part of the pilot studies, the permittees shall monitor, measure, and report mercury and PCBs load reduction.</p> <p><input type="checkbox"/> 5. Report the following information to the Regional Board:</p> <p style="margin-left: 20px;">a. Summarize the results of the feasibility evaluations in the 2010 Annual Report. The reports shall include the selection criteria leading to the identification of the five candidate and five alternate pump stations for pilot studies; time schedules for conducting the pilot studies; and a proposed method for distributing mercury load reductions to participating wastewater and stormwater agencies.</p> <p style="margin-left: 20px;">b. Report annually on the status of the pilot studies in each subsequent annual report.</p> <p style="margin-left: 20px;">c. Include in the March 15, 2014 Integrated Monitoring Report, the following information for each study: evaluation of pilot programs effectiveness, mercury and PCBs loads reduced, and updated feasibility evaluation procedures to guide future diversion project selection.</p>		

PROGRAM 388	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SAN FRANCISCO BAY REGION, ORDER NO. R2-2009-0074 ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) A separate Form 2 must be prepared for each applicable activity.

Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.

- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs									
Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost		Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage	Copy of Contract and/or Invoices

- (05) Total line (04), columns (d) through (h) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2024-03
California Regional Water Quality Control Board, Santa Ana Region,
Order No. R8-2010-0033 – Program No. 384
For the period of January 29, 2010 through December 31, 2017
August 27, 2024

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for California Regional Water Quality Control Board, Santa Ana Region, Order No. R8-2010-0033 program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps and Gs). The [Ps and Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On March 22, 2024, the CSM adopted its Decision finding that the test claim permit imposes a reimbursable state-mandated program upon local agencies within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514 from January 29, 2010 through December 31, 2017 only. For the cities of Murrieta and Wildomar, increased costs incurred from January 29, 2010 up to and including June 6, 2013 only are reimbursable.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

The following permittees are required to comply with Order No. R8-2010-0033 and are eligible to claim reimbursement, provided they are subject to the taxing restrictions of articles XIII A and XIII C of the California Constitution, and the spending limits of article XIII B of the California Constitution, and incur increased costs as a result of this mandate that are paid from their local proceeds of taxes:

The County of Riverside and the cities of Beaumont, Calimesa, Canyon Lake, Corona, Hemet, Lake Elsinore, Menifee, Moreno Valley, Murrieta, Norco, Perris, Riverside, San Jacinto, and Wildomar.

Reimbursement Claim Deadline

- **Initial Reimbursement Claims**

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for the period beginning January 29, 2010 through December 31, 2017, must be filed with the SCO and be delivered or postmarked

on or before **December 26, 2024**, before a late fee is assessed. A separate claim must be filed for each fiscal year.

For the cities of Murrieta and Wildomar, increased costs incurred from January 29, 2010 up to and including June, 6, 2013 only are reimbursable. Claims must be filed with the SCO and be delivered or postmarked on or before **December 26, 2024**, before a late fee is assessed. A separate claim must be filed for each fiscal year

Claims filed more than one year after the filing date will not be accepted.

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps and Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

If submitting via mail, submit the documents listed for electronic submission and include an additional copy of the Form FAM-27 to:

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

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

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by [email](#).

CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00384 (20) Date Filed (21) LRS Input		PROGRAM 384
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) A.1.(g)	
County of Location		(23)	FORM 1, (04) A.2.(g)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) A.3.(g)	
City, State, and Zip Code		(25)	FORM 1, (04) A.4.(g)	
(03)	Type of Claim	(26)	FORM 1, (04) A.5.(g)	
	(09) Reimbursement	(27)	FORM 1, (04) A.6.(g)	
(05)	(10) Combined	(28)	FORM 1, (04) A.7.(g)	
(06)	(11) Amended	(29)	FORM 1, (04) A.8.(g)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (04) A.9.(g)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (04) A.10.(g)	
(14) Less: 10% Late Penalty		(32)	FORM 1, (04) A.11.(g)	
(15) Less: Prior Claim Payment Received		(33)	FORM 1, (04) A.12.(g)	
(16) Net Claimed Amount		(34)	FORM 1, (04) A.13.(g)	
(17) Due from State		(35)	FORM 1, (04) A.14.(g)	
(18) Due to State		(36)	FORM 1, (04) A.15.(g)	
		(37)	FORM 1, (04) A.16.(g)	
		(38)	FORM 1, (04) A.17.(g)	
		(39)	FORM 1, (04) A.18.(g)	
		(40)	FORM 1, (04) B.1.(g)	
		(41)	FORM 1, (04) B.2.(g)	
		(42)	FORM 1, (04) B.3.(g)	
		(43)	FORM 1, (04) B.4.(g)	
		(44)	FORM 1, (04) B.5.(g)	
		(45)	FORM 1, (04) C.1.(g)	
		(46)	FORM 1, (04) D.1.(g)	
		(47)	FORM 1, (04) D.2.(g)	
		(48)	FORM 1, (04) D.3.(g)	
		(49)	FORM 1, (04) D.4.(g)	
		(50)	FORM 1, (04) D.5.(g)	
		(51)	FORM 1, (04) D.6.(g)	
		(52)	FORM 1, (04) D.7.(g)	
		(53)	FORM 1, (04) D.8.(g)	
		(54)	FORM 1, (04) E.1.(g)	
		(55)	FORM 1, (04) E.2.(g)	
		(56)	FORM 1, (04) E.3.(g)	
		(57)	FORM 1, (04) E.4.(g)	
		(58)	FORM 1, (04) E.5.(g)	
		(59)	FORM 1, (04) F.1.(g)	

CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM FOR PAYMENT FORM	For State Controller's Office Use Only (19) Program Number 00384 (20) Date Filed (21) LRS Input	PROGRAM 384
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	Reimbursement Claim Data (Continued)	
	(60)	FORM 1, (06)
	(61)	FORM 1, (07)
	(62)	FORM 1, (09)
	(63)	FORM 1, (10)

(64) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	
(65) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 384	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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 (63) Bring forward the cost information as specified in the left-hand column of lines (22) through (63) for the reimbursement claim, e.g., Form 1, (04) A.1.(g), means the information is located on Form 1, block (04), line A, row 1, column (g). 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. The 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 process.

PROGRAM 384	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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- (64) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.
- (65) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

If submitting via mail, submit the documents listed for electronic submission and include an additional copy of the Form FAM-27 to:

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

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

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 384	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM SUMMARY	FORM 1
(01) Claimant		(02) Fiscal Year 20__/20__
(03) Department		
Direct Costs	Object Accounts	
(04) Reimbursable Activities	(a) Salaries	(b) Benefits
	(c) Materials and Supplies	(d) Contract Services
	(e) Fixed Assets	(f) Training
	(g) Total	
A. Local Implementation Plans (LIP)		
1. Within six months of adoption of the test claim permit, the permittees shall develop a LIP template and submit for approval of the executive officer. The LIP template shall be amended as the provisions of the Drainage Area Management Plan (DAMP) are amended to address the requirements of the test claim permit. The LIP template shall facilitate a description of the co-permittee's individual programs to implement the DAMP, including the organizational units responsible for implementation and identify positions responsible for urban runoff program implementation. The description shall specifically address the items enumerated in Sections IV.A.1 through IV.A.12 of the test claim permit (Order No. R8-2010-0033, Section IV.A).		
2. Within 12 months of approval of the LIP template, and amendments thereof, by the executive officer, each permittee shall complete a LIP, in conformance with the LIP template. The LIP shall be signed by the principal executive officer or ranking elected official or their duly authorized representative pursuant to Section XX.M of the test claim permit (Order No. R8-2010-0033, Section IV.B).		
3. Revise the LIP as necessary, following an annual review and evaluation of the effectiveness of the urban runoff programs, in compliance with Section VIII.H of the test claim permit (Order No. R8-2010-0033, Section IV.C).		
4. Middle Santa Ana River permittees (Riverside County and the Cities of Corona, Norco, and Riverside) shall amend the LIP to be consistent with the revised DAMP and Water Quality Management Plans (WQMPs) to comply with the interim Water Quality Based Effluent Limitations (WQBELs) for the Middle Santa Ana River Watershed Bacterial Indicator Total Maximum Daily Load (TMDL) within 90 days after said revisions are approved by the Regional Board (Order No. R8-2010-0033, Section VI.D.1.a.vii).		
5. Middle Santa Ana River permittees (Riverside County and the Cities of Corona, Norco, and Riverside) shall revise the LIPs consistent with the Comprehensive Bacteria Reduction Plan (CBRP) to comply with the final WQBELs during the dry season for the Middle Santa Ana River Watershed Bacterial Indicator TMDL no more than 180 days after the CBRP is approved by the Regional Board (Order No. R8-2010-0033, Section VI.D.1.c.i(8)).		

PROGRAM 384	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM SUMMARY	FORM 1					
(01) Claimant		(02) Fiscal Year 20__/20__					
(03) Department							
Direct Costs	Object Accounts						
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Training	(g) Total
A. Local Implementation Plans (LIP)							
6. Lake Elsinore/Canyon Lake permittees (Riverside County Flood Control and Water Conservation District, County of Riverside and Cities of Beaumont, Canyon Lake, Hemet, Lake Elsinore, Menifee, Moreno Valley, Murrieta, Perris, San Jacinto, Riverside, and Wildomar) shall revise the LIPs as necessary to implement the interim WQBEL compliance plans (Lake Elsinore In-Lake Sediment Nutrient Reduction Plan, Lake Elsinore/Canyon Lake Model Update Plan) to comply with nutrient TMDLs for the Lake Elsinore/Canyon Lake (San Jacinto Watershed) submitted pursuant to Section VI.D.2.a and b of the test claim permit (Order No. R8-2010-0033, Section VI.D.2.c).							
7. Lake Elsinore/Canyon Lake Permittees (Riverside County Flood Control and Water Conservation District, County of Riverside and Cities of Beaumont, Canyon Lake, Hemet, Lake Elsinore, Menifee, Moreno Valley, Murrieta, Perris, San Jacinto, Riverside, and Wildomar) shall revise the LIPs consistent with the Comprehensive Nutrient Reduction Plan (CNRP), which describes in detail the specific actions that have been taken or will be taken, including the proposed method for evaluating progress, to achieve final compliance with the WQBELs for the nutrients TMDL in the San Jacinto Watershed, no more than 180 days after the CNRP is approved by the Regional Board (Order No. R8-2010-0033, Section VID.2.d.ii(d)).							
8. Lake Elsinore/Canyon Lake Permittees (Riverside County Flood Control and Water Conservation District, County of Riverside and Cities of Beaumont, Canyon Lake, Hemet, Lake Elsinore, Menifee, Moreno Valley, Murrieta, Perris, San Jacinto, Riverside, and Wildomar) shall revise the LIPs as necessary to implement the CNRP to comply with the final WQBELs for the nutrients TMDL in the San Jacinto Watershed, including any necessary revisions resulting from updates to the CNRP following a Best Management Practice (BMP) effectiveness analysis as required by Section VI.D.2.f of the test claim permit (Order No. R8-2010-0033, Section VI.D.2.i).							
9. The LIPs must be designed to achieve compliance with receiving water limitations associated with discharges of urban runoff to the Maximum Extent Practicable (MEP) (Order No. R8-2010-0033, Section VII.B).							

PROGRAM 384		CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM SUMMARY						FORM 1		
(01) Claimant				(02) Fiscal Year 20__/20__						
(03) Department										
Direct Costs				Object Accounts						
Reimbursable Activities (Continued)				(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Training	(g) Total
A. Local Implementation Plans (LIP)										
10. Within 30 days following approval by the executive officer of the report described in Section VII.D.1 of the test claim permit, the permittees shall revise the applicable LIPs to incorporate the approved modified BMPs that have been and will be implemented, the implementation schedule, and any additional monitoring required (Order No. R8-2010-0033, Section VII.D.2).										
11. The permittees shall incorporate their enforcement programs into the LIPs (Order No. R8-2010-0033, Section VIII.A).										
12. The permittees shall update the LIPs following an annual evaluation of the effectiveness of implementation and enforcement response procedures with respect to the items discussed in Sections VIII.A through G of the test claim permit (Order No. R8-2010-0033, Section VIII.H).										
13. The permittees shall describe their procedures and authorities for managing illegal dumping in the LIPs (Order No. R8-2010-0033, Section IX.C).										
14. The permittees shall update the LIPs following their review of and revisions to their Illicit Connection/Illegal Discharge (IC/ID) programs to include a proactive Illicit Discharge Detection Elimination (IDDE) program, as set forth in Section IX.D of the test claim permit (Order No. R8-2010-0033, Section IX.D).										
15. Each co-permittee shall specify in its LIP its procedure for verifying that any map or permit for a new development or significant redevelopment project for which discretionary approval is sought has obtained coverage under the General Construction Permit, where applicable, and any tools utilized for this purpose (Order No. R8-2010-0033, Section XII.A.1).										

PROGRAM 384		CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM SUMMARY						FORM 1		
(01) Claimant				(02)				Fiscal Year 20__/20__		
(03) Department										
Direct Costs				Object Accounts						
Reimbursable Activities (Continued)				(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Training	(g) Total
A. Local Implementation Plans (LIP)										
16. Within 18 months of adoption of the test claim permit, each permittee shall include in its LIP standard procedures and tools pertaining to the following: a. The process for review and approval of WQMPs, including a checklist that incorporates the minimum requirements of the model WQMP. b. A database to track structural post-construction BMPs, consistent with Section XII.K.4 of the test claim permit. c. Ensuring that the entity or entities responsible for BMP maintenance and the mechanism for BMP funding are identified prior to WQMP approval. d. Training for those involved with WQMP reviews in accordance with Section XV of the test claim permit (Training Requirements) (Order No. R8-2010-0033, Section XII.H).										
17. Each permittee shall include in its LIP the inspection and cleaning frequency for all portions of its Municipal Separate Storm Sewer System (MS4) (Order No. R8-2010-0033, Section XIV.D).										
18. Within 24 months of adoption of the test claim permit, each permittee shall update their LIP to include a program to provide formal and where necessary, informal training to permittee staff that implement the provisions of the test claim permit (Order No. R8-2010-0033, Section XV. A).										
B. Proactive Illicit Discharge Detection and Elimination Program										
1. Within 18 months of adoption of this test claim permit, review and revise the IC/ID program to include a proactive illicit discharge detection and elimination program, using the Guidance Manual for Illicit Discharge Detection and Elimination by the Center for Watershed Protection or any other equivalent program, consistent with Section IX.E of the test claim permit (Order No. R8-2010-0033, Section IX.D).										
2. Report the result of the review required by Section IX.D of the test claim permit in the annual report and include a description of the permittees' revised proactive illicit discharge detection and elimination program, procedures and schedules (Order No. R8-2010-0033, Section IX.D).										

<div>PROGRAM</div> <div>384</div>	<div>CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM SUMMARY</div>	<div>FORM</div> <div>1</div>					
(01) Claimant		(02) Fiscal Year 20__/20__					
(03) Department							
Direct Costs	Object Accounts						
Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Training	(g) Total
B. Proactive Illicit Discharge Detection and Elimination Program							
3. <i>Except</i> for those responses that result in an enforcement action, maintain a database summarizing IC/ID incident response, including IC/IDs detected as part of field monitoring activities (Order No. R8-2010-0033, Section IX.H).							
4. Review and update the dry weather and wet weather reconnaissance strategies to identify and eliminate IC/IDs using the Guidance Manual for Illicit Discharge Detection and Elimination by the Center for Watershed Protection or any other equivalent program (Order No. R8-2010-0033, Appendix 3, Section III.E).							
5. Establish a baseline dry weather flow concentration for total dissolved solids and total inorganic nitrogen at each core monitoring location using dry weather monitoring for nitrogen and total dissolved solids (Order No. R8-2010-0033, Appendix 3, Section III.E). <i>Monitoring for total dissolved solids and total inorganic nitrogen is not a new requirement and is not eligible for reimbursement.</i>							
C. Septic System Database							
1. The County of Riverside shall maintain updates to a database of new septic systems in the permittees' jurisdictions approved since 2008 (Order No. R8-2010-0033, Section X.D).							

PROGRAM 384	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM SUMMARY	FORM 1
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(01) Claimant	(02) Fiscal Year 20__/20__
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(03) Department

Direct Costs	Object Accounts						
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Training	(g) Total

D. Watershed Action Plan

1. Within three years of adoption of the test claim permit, the permittees shall develop and submit to the Executive Officer for approval a Watershed Action Plan and implementation tools that describes and implements the permittees' approach to coordinated watershed management (Order No. R8-2010-0033, Sections XII.B.1, 2, and 3). At a minimum, the Watershed Action Plan shall include the following: a. Description of proposed regional BMP approaches that will be used to address urban TMDL Waste Load Allocations (WLAs). b. Development of recommendations for specific retrofit studies of MS4, parks and recreational areas that incorporate opportunities for addressing TMDL implementation plans, hydromodification from urban runoff and Low Impact Development implementation. c. Description of regional efforts that benefit water quality (e.g. Western Riverside County Multiple Species Habitat Conservation Plan, TMDL Task Forces, Water Conservation Task Forces, Integrated Regional Watershed Management Plans) and their role in the Watershed Action Plan. The permittees shall describe how these efforts link to their urban runoff programs and identify any further coordination that should be promoted to address urban WLA or hydromodification from urban runoff to the Maximum Extent Practicable (Section XII.B.3).							
2. Within two years of adoption of the test claim permit, the permittees shall delineate existing unarmored or soft-armored stream channels in the permit area that are vulnerable to hydromodification from new development and significant redevelopment projects (Order No. R8-2010-0033, Section XII.B.4).							

PROGRAM 384	CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM SUMMARY	FORM 1
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(01) Claimant	(02)	Fiscal Year 20__/20__
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(03) Department

Direct Costs	Object Accounts						
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Training	(g) Total

D. Watershed Action Plan

<p>3. Within two years of completion of the channel delineation in Section XII.B.4 of the test claim permit, develop a Hydromodification Management Plan (HMP) describing how the delineation will be used on a per project, sub-watershed, and watershed basis to manage Hydromodification caused by urban runoff. The HMP shall prioritize actions based on drainage feature/susceptibility/risk assessments and opportunities for restoration.</p> <p style="margin-left: 20px;">a. The HMP shall identify potential causes of identified stream degradation including a consideration of sediment yield and balance on a watershed or subwatershed basis.</p> <p style="margin-left: 20px;">b. Develop and implement a HMP to evaluate Hydromodification impacts for the drainage channels deemed most susceptible to degradation. The HMP will identify sites to be monitored, include an assessment methodology, and required follow-up actions based on monitoring results. Where applicable, monitoring sites may be used to evaluate the effectiveness of BMPs in preventing or reducing impacts from Hydromodification (Order No. R8-2010-0033, Section XII.B.5).</p>							
<p>4. Identify impaired waters [Clean Water Act § 303(d) listed] with identified urban runoff pollutant sources causing impairment, existing monitoring programs addressing those pollutants, any BMPs that the permittees are currently implementing, and any BMPs the permittees are proposing to implement consistent with the other requirements of this Order. Upon completion of the channel delineation, develop a schedule to implement an integrated, world-wide-web available, regional geodatabase of the impaired waters, MS4 facilities, critical habitat preserves defined in the Multiple Species Habitat Conservation Plan and stream channels in the permit area that are vulnerable to hydromodification from urban runoff (Order No. R8-2010-0033, Section XII.B.6).</p>							
<p>5. Develop a schedule to maintain the watershed geodatabase and other available and relevant regulatory and technical documents associated with the Watershed Action Plan (Order No. R8-2010-0033, Section XII.B.7).</p>							

PROGRAM 384		CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM SUMMARY						FORM 1		
(01) Claimant				(02) Fiscal Year 20__/20__						
(03) Department										
Direct Costs				Object Accounts						
(04) Reimbursable Activities (Continued)				(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Training	(g) Total
D. Watershed Action Plan										
6. Within three years of adoption of the test claim permit, the permittees shall submit the Watershed Action Plan to the Executive Officer for approval and incorporation into the DAMP. Within six months of approval, each permittee shall implement applicable provisions of the approved revised DAMP and incorporate applicable provisions of the revised DAMP into the LIPs for watershed wide coordination of the Watershed Action Plan (Order No. R8-2010-0033, Section XII.B.8).										
7. The permittees shall also incorporate Watershed Action Plan training, as appropriate, including training for upper-level managers and directors into the training programs described in Section XV of the test claim permit. The co-permittees shall also provide outreach and education to the development community regarding the availability and function of appropriate web-enabled components of the Watershed Action Plan (Order No. R8-2010-0033, Section XII.B.9).										
8. Invite participation and comments from resource conservation districts, water and utility agencies, state and federal agencies, non-governmental agencies and other interested parties in the development and use of the watershed geodatabase (Order No. R8-2010-0033, Section XII.B.10).										
E. Employee Training										
1. Provide formal training to permittee employees responsible for implementing the requirements of the test claim order related to project specific WQMP review on the following: a. Review and approval of project-specific WQMPs b. Potential effects that permittee or public activities related to the employee trainee's duties can have on water quality c. Principal applicable water quality laws and regulations that are the basis for the requirements in the DAMP d. Provisions of the DAMP that relate to the duties of the employee trainee, including an overview of the California Environmental Quality Act requirements contained in Section XII.C of the test claim permit (Order No. R8-2010-0033, Section XV.C).										

<div>PROGRAM</div> <div>384</div>	<div>CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033</div> <div>CLAIM SUMMARY</div>	<div>FORM</div> <div>1</div>					
(01) Claimant		(02) Fiscal Year 20__/20__					
(03) Department							
Direct Costs	Object Accounts						
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Training	(g) Total
E. Employee Training							
2. Formal training (training conducted in classrooms or using videos, DVDs or other multimedia) shall: consider all applicable permittee staff responsible for implementing the requirements of the test claim order related to project-specific WQMP review (including but not limited to planners, plan reviewers, and engineers); define the required knowledge and competencies for each permittee activity; outline the curriculum; include testing or other procedures to determine that the trainees have acquired the requisite knowledge to carry out their duties, and provide proof of completion of training such as certificate of completion, and/or attendance sheets (Order No. R8-2010-0033, Section XV.C).							
3. New Permittee employees responsible for implementing requirements of the test claim permit relating to project-specific WQMP review must receive formal training within one year of hire (Order No. R8-2010-0033, Section XV.F.1).							
4. Existing permittee employees responsible for implementing the requirements of test claim permit relating to project-specific WQMP review must receive formal training at least once during the term of the test claim permit (Order No. R8-2010-0033, Section XV.F.4).							
5. Include the start date for formal training of permittee employees responsible for implementing the requirements of the test claim permit relating to project-specific WQMP review in the schedule of DAMP revisions required in Section III.A.1.s of the test claim permit, which shall be no later than six months after Executive Officer approval of DAMP updates applicable to the permittee activities described in Section XIV of the test claim permit (Order No. R8-2010-0033, Section XV.F.5).							

PROGRAM 384		CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD, SANTA ANA REGION, ORDER NO. R8-2010-0033 CLAIM SUMMARY						FORM 1		
(01) Claimant				(02)				Fiscal Year 20__/20__		
(03) Department										
Direct Costs				Object Accounts						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
(04) Reimbursable Activities (Continued)				Salaries	Benefits	Materials and Supplies	Contract Services	Fixed Assets	Training	Total
F. Urban Runoff Management Program Effectiveness Assessment										
1. Develop and include in the first annual report (November 2010) after the adoption of the test claim permit a proposal for assessment of urban runoff management program effectiveness on an area-wide and jurisdiction-specific basis at the six outcome levels, utilizing the California Storm Water Quality Association Municipal Storm Water Program Effectiveness Assessment Guidance. The assessment measures are required to target both water quality outcomes and the results of municipal enforcement activities, consistent with the requirements of Appendix 3, Section IV.B (Order No. R8-2010-0033, Section XVII.A.3).										
(05) Total Direct Costs										
Indirect Costs										
(06) Indirect Cost Rate								[From ICRP or 10%]		%
(07) Total Indirect Costs								[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs								[Line (05)(g) plus line (07)]		
Cost Reduction										
(09) Less: Offsetting Revenues										
(10) Less: Other Reimbursements										
(11) Total Claimed Amount								[Line (08) minus {line (09) plus line (10)}]		

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**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD,
SANTA ANA REGION, ORDER NO. R8-2010-0033
CLAIM SUMMARY
INSTRUCTIONS**

**FORM
1**

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an Indirect Cost Rate Proposal (ICRP). If an indirect cost rate of greater than 10% is used, include the ICRP with the claim.
- (07) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's ICRP in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

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**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD,
SANTA ANA REGION, ORDER NO. R8-2010-0033
ACTIVITY COST DETAIL**

**FORM
2**

(01) Claimant

(02)

Fiscal Year

20____/20____

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

A. Local Implementation Plans (LIP)

- ☐ 1. Within six months of adoption of the test claim permit, the permittees shall develop a LIP template and submit for approval of the executive officer. The LIP template shall be amended as the provisions of the Drainage Area Management Plan (DAMP) are amended to address the requirements of the test claim permit. The LIP template shall facilitate a description of the co-permittee's individual programs to implement the DAMP, including the organizational units responsible for implementation and identify positions responsible for urban runoff program implementation. The description shall specifically address the items enumerated in Sections IV.A.1 through IV.A.12 of the test claim permit (Order No. R8-2010-0033, Section IV.A).
- ☐ 2. Within 12 months of approval of the LIP template, and amendments thereof, by the executive officer, each permittee shall complete a LIP, in conformance with the LIP template. The LIP shall be signed by the principal executive officer or ranking elected official or their duly authorized representative pursuant to Section XX.M of the test claim permit (Order No. R8-2010-0033, Section IV.B).
- ☐ 3. Revise the LIP as necessary, following an annual review and evaluation of the effectiveness of the urban runoff programs, in compliance with Section VIII.H of the test claim permit (Order No. R8-2010-0033, Section IV.C).
- ☐ 4. Middle Santa Ana River permittees (Riverside County and the Cities of Corona, Norco, and Riverside) shall amend the LIP to be consistent with the revised DAMP and Water Quality Management Plans (WQMPs) to comply with the interim Water Quality Based Effluent Limitations (WQBELs) for the Middle Santa Ana River Watershed Bacterial Indicator Total Maximum Daily Load (TMDL) within 90 days after said revisions are approved by the Regional Board (Order No. R8-2010-0033, Section VI.D.1.a.vii).
- ☐ 5. Middle Santa Ana River permittees (Riverside County and the Cities of Corona, Norco, and Riverside) shall revise the LIPs consistent with the Comprehensive Bacteria Reduction Plan (CBRP) to comply with the final WQBELs during the dry season for the Middle Santa Ana River Watershed Bacterial Indicator TMDL no more than 180 days after the CBRP is approved by the Regional Board (Order No. R8-2010-0033, Section VI.D.1.c.i(8)).
- ☐ 6. Lake Elsinore/Canyon Lake permittees (Riverside County Flood Control and Water Conservation District, County of Riverside and Cities of Beaumont, Canyon Lake, Hemet, Lake Elsinore, Menifee, Moreno Valley, Murrieta, Perris, San Jacinto, Riverside, and Wildomar) shall revise the LIPs as necessary to implement the interim WQBEL compliance plans (Lake Elsinore In-Lake Sediment Nutrient Reduction Plan, Lake Elsinore/Canyon Lake Model Update Plan) to comply with nutrient TMDLs for the Lake Elsinore/Canyon Lake (San Jacinto Watershed) submitted pursuant to Section VI.D.2.a and b of the test claim permit (Order No. R8-2010-0033, Section VI.D.2.c).
- ☐ 7. Lake Elsinore/Canyon Lake Permittees (Riverside County Flood Control and Water Conservation District, County of Riverside and Cities of Beaumont, Canyon Lake, Hemet, Lake Elsinore, Menifee, Moreno Valley, Murrieta, Perris, San Jacinto, Riverside, and Wildomar) shall revise the LIPs consistent with the Comprehensive Nutrient Reduction Plan (CNRP), which describes in detail the specific actions that have been taken or will be taken, including the proposed method for evaluating progress, to achieve final compliance with the WQBELs for the nutrients TMDL in the San Jacinto Watershed, no more than 180 days after the CNRP is approved by the Regional Board (Order No. R8-2010-0033, Section VI.D.2.d.ii(d)).
- ☐ 8. Lake Elsinore/Canyon Lake Permittees (Riverside County Flood Control and Water Conservation District, County of Riverside and Cities of Beaumont, Canyon Lake, Hemet, Lake Elsinore, Menifee, Moreno Valley, Murrieta, Perris, San Jacinto, Riverside, and Wildomar) shall revise the LIPs as necessary to implement the CNRP to comply with the final WQBELs for the nutrients TMDL in the San Jacinto Watershed, including any necessary revisions resulting from updates to the CNRP following a Best Management Practice (BMP) effectiveness analysis as required by Section VI.D.2.f of the test claim permit (Order No. R8-2010-0033, Section VI.D.2.i).
- ☐ 9. The LIPs must be designed to achieve compliance with receiving water limitations associated with discharges of urban runoff to the Maximum Extent Practicable (MEP) (Order No. R8-2010-0033, Section VII.B).
- ☐ 10. Within 30 days following approval by the executive officer of the report described in Section VII.D.1 of the test claim permit, the permittees shall revise the applicable LIPs to incorporate the approved modified BMPs that have been and will be implemented, the implementation schedule, and any additional monitoring required (Order No. R8-2010-0033, Section VII.D.2).
- ☐ 11. The permittees shall incorporate their enforcement programs into the LIPs (Order No. R8-2010-0033, Section VIII.A).

PROGRAM
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**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD,
SANTA ANA REGION, ORDER NO. R8-2010-0033
ACTIVITY COST DETAIL**

**FORM
2**

(01) Claimant

(02)

Fiscal Year

20____/20____

(03) Reimbursable Activities (continued): Check only one box per form to identify the activity being claimed.

A. Local Implementation Plans (LIP) (Continued)

- ☐ **12.** The permittees shall update the LIPs following an annual evaluation of the effectiveness of implementation and enforcement response procedures with respect to the items discussed in Sections VIII.A through G of the test claim permit (Order No. R8-2010-0033, Section VIII.H).
- ☐ **13.** The permittees shall describe their procedures and authorities for managing illegal dumping in the LIPs (Order No. R8-2010-0033, Section IX.C).
- ☐ **14.** The permittees shall update the LIPs following their review of and revisions to their Illicit Connection/Illegal Discharge (IC/ID) programs to include a proactive Illicit Discharge Detection Elimination (IDDE) program, as set forth in Section IX.D of the test claim permit (Order No. R8-2010-0033, Section IX.D).
- ☐ **15.** Each co-permittee shall specify in its LIP its procedure for verifying that any map or permit for a new development or significant redevelopment project for which discretionary approval is sought has obtained coverage under the General Construction Permit, where applicable, and any tools utilized for this purpose (Order No. R8-2010-0033, Section XII.A.1).
- ☐ **16.** Within 18 months of adoption of the test claim permit, each permittee shall include in its LIP standard procedures and tools pertaining to the following:
- a. The process for review and approval of WQMPs, including a checklist that incorporates the minimum requirements of the model WQMP.
 - b. A database to track structural post-construction BMPs, consistent with Section XII.K.4 of the test claim permit.
 - c. Ensuring that the entity or entities responsible for BMP maintenance and the mechanism for BMP funding are identified prior to WQMP approval. Training for those involved with WQMP reviews in accordance with Section XV of the test claim permit (Training Requirements) (Order No. R8-2010-0033, Section XII.H).
 - d. Training for those involved with WQMP reviews in accordance with Section XV of the test claim permit (Training Requirements) (Order No. R8-2010-0033, Section XII.H).
- ☐ **17.** Each permittee shall include in its LIP the inspection and cleaning frequency for all portions of its Municipal Separate Storm Sewer System (MS4) (Order No. R8-2010-0033, Section XIV.D).
- ☐ **18.** Within 24 months of adoption of the test claim permit, each permittee shall update their LIP to include a program to provide formal and where necessary, informal training to permittee staff that implement the provisions of the test claim permit (Order No. R8-2010-0033, Section XV.A).

B. Proactive Illicit Discharge Detection and Elimination Program

- ☐ **1.** Within 18 months of adoption of this test claim permit, review and revise the IC/ID program to include a proactive illicit discharge detection and elimination program, using the Guidance Manual for Illicit Discharge Detection and Elimination by the Center for Watershed Protection or any other equivalent program, consistent with Section IX.E of the test claim permit (Order No. R8-2010-0033, Section IX.D).
- ☐ **2.** Report the result of the review required by Section IX.D of the test claim permit in the annual report and include a description of the permittees' revised proactive illicit discharge detection and elimination program, procedures and schedules (Order No. R8-2010-0033, Section IX.D).
- ☐ **3.** *Except* for those responses that result in an enforcement action, maintain a database summarizing IC/ID incident response, including IC/IDs detected as part of field monitoring activities (Order No. R8-2010-0033, Section IX.H).
- ☐ **4.** Review and update the dry weather and wet weather reconnaissance strategies to identify and eliminate IC/IDs using the Guidance Manual for Illicit Discharge Detection and Elimination by the Center for Watershed Protection or any other equivalent program (Order No. R8-2010-0033, Appendix 3, Section III.E).
- ☐ **5.** Establish a baseline dry weather flow concentration for total dissolved solids and total inorganic nitrogen at each core monitoring location using dry weather monitoring for nitrogen and total dissolved solids (Order No. R8-2010-0033, Appendix 3, Section III.E). *Monitoring for total dissolved solids and total inorganic nitrogen is not a new requirement and is not eligible for reimbursement.*

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**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD,
SANTA ANA REGION, ORDER NO. R8-2010-0033
ACTIVITY COST DETAIL**

**FORM
2**

(01) Claimant

(02)

Fiscal Year

20____/20____

(03) Reimbursable Activities (continued): Check only one box per form to identify the activity being claimed.

C. Septic System Database

- ☐ 1. The County of Riverside shall maintain updates to a database of new septic systems in the permittees' jurisdictions approved since 2008 (Order No. R8-2010-0033, Section X.D).

D. Watershed Action Plan

- ☐ 1. Within three years of adoption of the test claim permit, the permittees shall develop and submit to the Executive Officer for approval a Watershed Action Plan and implementation tools that describes and implements the permittees' approach to coordinated watershed management (Order No. R8-2010-0033, Sections XII.B.1, 2, and 3). At a minimum, the Watershed Action Plan shall include the following:
- Description of proposed regional BMP approaches that will be used to address urban TMDL Waste Load Allocations (WLAs).
 - Development of recommendations for specific retrofit studies of Municipal Separate Storm Sewer System (MS4), parks and recreational areas that incorporate opportunities for addressing TMDL implementation plans, hydromodification from urban runoff and Low Impact Development implementation.
 - Description of regional efforts that benefit water quality (e.g. Western Riverside County Multiple Species Habitat Conservation Plan, TMDL Task Forces, Water Conservation Task Forces, Integrated Regional Watershed Management Plans) and their role in the Watershed Action Plan. The permittees shall describe how these efforts link to their urban runoff programs and identify any further coordination that should be promoted to address urban WLA or hydromodification from urban runoff to the Maximum Extent Practicable (Section XII.B.3).
- ☐ 2. Within two years of adoption of the test claim permit, the permittees shall delineate existing unarmored or soft-armored stream channels in the permit area that are vulnerable to hydromodification from new development and significant redevelopment projects (Order No. R8-2010-0033, Section XII.B.4).
- ☐ 3. Within two years of completion of the channel delineation in Section XII.B.4 of the test claim permit, develop a Hydromodification Management Plan (HMP) describing how the delineation will be used on a per project, sub-watershed, and watershed basis to manage Hydromodification caused by urban runoff. The HMP shall prioritize actions based on drainage feature/susceptibility/risk assessments and opportunities for restoration.
- The HMP shall identify potential causes of identified stream degradation including a consideration of sediment yield and balance on a watershed or subwatershed basis.
 - Develop and implement a HMP to evaluate Hydromodification impacts for the drainage channels deemed most susceptible to degradation. The HMP will identify sites to be monitored, include an assessment methodology, and required follow-up actions based on monitoring results. Where applicable, monitoring sites may be used to evaluate the effectiveness of BMPs in preventing or reducing impacts from Hydromodification (Order No. R8-2010-0033, Section XII.B.5).
- ☐ 4. Identify impaired waters [Clean Water Act § 303(d) listed] with identified urban runoff pollutant sources causing impairment, existing monitoring programs addressing those pollutants, any BMPs that the permittees are currently implementing, and any BMPs the permittees are proposing to implement consistent with the other requirements of this Order. Upon completion of the channel delineation, develop a schedule to implement an integrated, world-wide-web available, regional geodatabase of the impaired waters, MS4 facilities, critical habitat preserves defined in the Multiple Species Habitat Conservation Plan and stream channels in the permit area that are vulnerable to hydromodification from urban runoff (Order No. R8-2010-0033, Section XII.B.6).
- ☐ 5. Develop a schedule to maintain the watershed geodatabase and other available and relevant regulatory and technical documents associated with the Watershed Action Plan (Order No. R8-2010-0033, Section XII.B.7).
- ☐ 6. Within three years of adoption of the test claim permit, the permittees shall submit the Watershed Action Plan to the Executive Officer for approval and incorporation into the Drainage Area Management Plan (DAMP). Within six months of approval, each permittee shall implement applicable provisions of the approved revised DAMP and incorporate applicable provisions of the revised DAMP into the LIPs for watershed wide coordination of the Watershed Action Plan (Order No. R8-2010-0033, Section XII.B.8).
- ☐ 7. The permittees shall also incorporate Watershed Action Plan training, as appropriate, including training for upper-level managers and directors into the training programs described in Section XV of the test claim permit. The co-permittees shall also provide outreach and education to the development community regarding the availability and function of appropriate web-enabled components of the Watershed Action Plan (Order No. R8-2010-0033, Section XII.B.9).
- ☐ 8. Invite participation and comments from resource conservation districts, water and utility agencies, state and federal agencies, non-governmental agencies and other interested parties in the development and use of the watershed geodatabase (Order No. R8-2010-0033, Section XII.B.10).

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**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD,
SANTA ANA REGION, ORDER NO. R8-2010-0033
ACTIVITY COST DETAIL**

**FORM
2**

(01) Claimant

(02)

Fiscal Year

20____/20____

(03) Reimbursable Activities (continued): Check only one box per form to identify the activity being claimed.

E. Employee Training

- ☐ 1. Provide formal training to permittee employees responsible for implementing the requirements of the test claim order related to project specific WQMP review on the following:
- a. Review and approval of project-specific WQMPs
 - b. Potential effects that permittee or public activities related to the employee trainee's duties can have on water quality
 - c. Principal applicable water quality laws and regulations that are the basis for the requirements in the DAMP
 - d. Provisions of the DAMP that relate to the duties of the employee trainee, including an overview of the California Environmental Quality Act requirements contained in Section XII.C of the test claim permit (Order No. R8-2010-0033, Section XV.C).
- ☐ 2. Formal training (training conducted in classrooms or using videos, DVDs or other multimedia) shall: consider all applicable permittee staff responsible for implementing the requirements of the test claim order related to project-specific WQMP review (including but not limited to planners, plan reviewers, and engineers); define the required knowledge and competencies for each permittee activity; outline the curriculum; include testing or other procedures to determine that the trainees have acquired the requisite knowledge to carry out their duties, and provide proof of completion of training such as certificate of completion, and/or attendance sheets (Order No. R8-2010-0033, Section XV.C).
- ☐ 3. New Permittee employees responsible for implementing requirements of the test claim permit relating to project-specific WQMP review must receive formal training within one year of hire (Order No. R8-2010-0033, Section XV.F.1).
- ☐ 4. Existing permittee employees responsible for implementing the requirements of test claim permit relating to project-specific WQMP review must receive formal training at least once during the term of the test claim permit (Order No. R8-2010-0033, Section XV.F.4).
- ☐ 5. Include the start date for formal training of permittee employees responsible for implementing the requirements of the test claim permit relating to project-specific WQMP review in the schedule of DAMP revisions required in Section III.A.1.s of the test claim permit, which shall be no later than six months after Executive Officer approval of DAMP updates applicable to the permittee activities described in Section XIV of the test claim permit (Order No. R8-2010-0033, Section XV.F.5).

F. Urban Runoff Management Program Effectiveness Assessment

- ☐ 1. Develop and include in the first annual report (November 2010) after the adoption of the test claim permit a proposal for assessment of urban runoff management program effectiveness on an area-wide and jurisdiction-specific basis at the six outcome levels, utilizing the California Storm Water Quality Association (CASQA) Municipal Storm Water Program Effectiveness Assessment Guidance. The assessment measures are required to target both water quality outcomes and the results of municipal enforcement activities, consistent with the requirements of Appendix 3, Section IV.B (Order No. R8-2010-0033, Section XVII.A.3).

<div>PROGRAM</div> <div>384</div>	<div>CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD,</div> <div>SANTA ANA REGION, ORDER NO. R8-2010-0033</div> <div>ACTIVITY COST DETAIL</div>	<div>FORM</div> <div>2</div>
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(01) Claimant			(02) Fiscal Year					
			20__/20__					
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Training
(05) Total <input type="text"/> Subtotal <input type="text"/> Page: ____ of ____								

PROGRAM
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**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD,
SANTA ANA REGION, ORDER NO. R8-2010-0033
ACTIVITY COST DETAIL
INSTRUCTIONS**

**FORM
2**

(01) Enter the name of the claimant.

(02) Enter the fiscal year of costs.

(03) A separate Form 2 must be prepared for each applicable activity.

Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.

(04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs										
Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Training	Employee Name, Classification, and Name of Class, Subject, Purpose, and Location		Dates Attended						Registration Fees	

(05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2021-04
County of Los Angeles Citizens Redistricting Commission – Program No. 379
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the County of Los Angeles Citizens Redistricting Commission program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps &Gs). The [Ps &Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On May 28, 2021, the CSM adopted a Statement of Decision finding that the test claim statute imposed a partially reimbursable state-mandated program upon the County of Los Angeles within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Only the County of Los Angeles, as defined in GC section 17515, is eligible to claim reimbursement for increased costs as a result of this mandate.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three

years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

COUNTY OF LOS ANGELES CITIZENS REDISTRICTING COMMISSION CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00379 (20) Date Filed (21) LRS Input		PROGRAM 379
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) A. 1. (f)	
County of Location		(23)	FORM 1, (04) B. 1. a. (f)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B. 1. b. (f)	
		(25)	FORM 1, (04) B. 1. c. (f)	
City, State, and Zip Code		(26)	FORM 1, (04) B. 1. d. (f)	
(03)	Type of Claim	(27)	FORM 1, (04) B. 2. a. (f)	
(04)	(09) Reimbursement	(28)	FORM 1, (04) B. 2. b. (f)	
(05)	(10) Combined	(29)	FORM 1, (04) B. 2. c. (f)	
(06)	(11) Amended	(30)	FORM 1, (04) B. 2. d. (f)	
(07)	(12) Fiscal Year of Cost	(31)	FORM 1, (04) B. 2. e. (f)	
(08)	(13) Total Claimed Amount	(32)	FORM 1, (04) B. 2. f. (f)	
(14) Less: 10% Late Penalty		(33)	FORM 1, (04) B. 2. g. (f)	
(15) Less: Prior Claim Payment Received		(34)	FORM 1, (06)	
(16) Net Claimed Amount		(35)	FORM 1, (07)	
(17) Due from State		(36)	FORM 1, (09)	
(18) Due to State		(37)	FORM 1, (10)	
<p>(38) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Officer		Date Signed		
		Telephone Number		
Type or Print Name and Title of Authorized Signatory		Email Address		

(39) Name of Agency Contact Person for Claim		Telephone Number	
		Email Address	
Name of Consulting Firm/Claim Preparer		Telephone Number	
		Email Address	

PROGRAM 379	COUNTY OF LOS ANGELES CITIZENS REDISTRICTING COMMISSION CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 379	COUNTY OF LOS ANGELES CITIZENS REDISTRICTING COMMISSION CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (37) Bring forward the cost information as specified in the left-hand column of lines (22) through (37) for the reimbursement claim, e.g., Form 1, (04) A. 1. (f) means the information is located on Form 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. The 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 process.

(38) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(39) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM <div style="font-size: 24pt; font-weight: bold;">379</div>	COUNTY OF LOS ANGELES CITIZENS REDISTRICTING COMMISSION CLAIM SUMMARY	FORM <div style="font-size: 24pt; font-weight: bold;">1</div>
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(01) Claimant	(02)	Fiscal Year 20 ____/20 ____
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(03) Department

Direct Costs	Object Accounts					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total

A. One-Time Activity						
<p>1. One time training for each CRC member on the Rosenberg Rules of Order and format of public hearings, and the ethics requirements of CRC members, which pursuant to Elections Code (ELEC) section 21532, requires the member to be impartial and apply legal requirements.</p> <p><i>Reimbursement is not required to adjust supervisorial boundary lines and adopt a redistricting plan in accordance with the Voting Rights Act, or for training regarding the Ralph M. Brown Act, the California Public Records Act, or any other activities not identified in Section IV.B. of these Parameters and Guidelines (Ps and Gs).</i></p>						

B. Ongoing Activities						
1. Creation of the Citizens Redistricting Commission (CRC)						
<p>a. The county shall create a CRC no later than December 31, 2020, and in each year ending in the number zero thereafter.</p>						
<p>b. The elections official shall review the applications and eliminate applicants who do not meet the specified qualifications, select 60 of the most qualified applicants, publish the list of qualified applicants for 30 days, and create a subpool for each of the five existing supervisorial districts of the board.</p>						
<p>c. At a regularly scheduled meeting of the board, the Auditor-Controller conducts a random drawing to select one commissioner from each of the five subpools, then another random drawing from all of the remaining applicants to select three additional commissioners.</p>						
<p>d. The board shall take all steps necessary to ensure a complete and accurate computerized database is available for redistricting, and that procedures are in place to provide to the public ready access to redistricting data and computer software equivalent to what is available to the CRC.</p>						

PROGRAM <div style="font-size: 24pt; font-weight: bold;">379</div>	COUNTY OF LOS ANGELES CITIZENS REDISTRICTING COMMISSION CLAIM SUMMARY	FORM <div style="font-size: 24pt; font-weight: bold;">1</div>
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(01) Claimant	(02) Fiscal Year 20 ____ /20 ____
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(03) Department

Direct Costs	Object Accounts					
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total

2. Activities Performed by the CRC
 Based on ELEC section 21534(c)(8), which requires the County of Los Angeles to provide reasonable funding and staffing to the CRC, the following activities mandated by the test claim statute and performed by the CRC are eligible for reimbursement:

<p>a. The eight selected commissioners shall review the remaining names in the subpools of applicants and shall appoint six additional applicants to the CRC.</p> <p>Reimbursement for this activity includes the following:</p> <ul style="list-style-type: none"> Design a selection process to appoint the six CRC members. Conduct and tabulate surveys of CRC member evaluations of the applicants for the six remaining seats. Facilitate CRC meetings to select the final six CRC members. Select replacement commissioners in accordance with ELEC section 21532 for CRC members that resign to ensure a 14-member commission and a quorum are maintained. 						
<p>b. Conduct seven public hearings before drafting a map, to take place over a period of no fewer than 30 days, with at least one public hearing held in each supervisorial district.</p>						
<p>c. Post the draft map for public comment on the website of the County of Los Angeles and conduct one public hearing on the draft map (in addition to the one hearing required under prior law, which is not reimbursable).</p>						

*Reimbursement is **not** required to comply with the Ralph M. Brown Act when conducting the hearings in B.2.b and B.2.c pursuant to Article XIII B, section 6(a)(4) of the California Constitution. Thus, the following activities are not eligible for reimbursement: posting a notice and agenda (Government Code (GC) section 54954.2), mailing agenda items to the public (GC section 54954.1), and complying with the Americans with Disabilities Act for the hearing (GC section 54953.2).*

<p>d. Establish and make available to the public a calendar of the eight public hearings identified in Section IV.B.2.b. and c. of these Ps and Gs.</p>						
<p>e. Arrange for the live translation of a hearing in an applicable language (defined as "a language for which the number of residents of the County of Los Angeles who are members of a language minority is greater than or equal to three percent of the total voting age residents of the county") if a request for translation is made at least 24 hours before the hearing.</p>						

PROGRAM 379	COUNTY OF LOS ANGELES CITIZENS REDISTRICTING COMMISSION CLAIM SUMMARY	FORM 1
(01) Claimant		(02) Fiscal Year 20 ____ /20____
(03) Department		
Direct Costs	Object Accounts	
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits
	(c) Materials and Supplies	(d) Contract Services
	(e) Fixed Assets	(f) Total
f. Take steps to encourage county residents to participate in the redistricting public review process. Reimbursement for this activity includes the following: <ul style="list-style-type: none"> Develop and implement a Public Outreach Plan to increase public participation. Provide information through media, social media, and public service announcements. Coordinate with community organizations. Post information on the Internet Web site of the County of Los Angeles that explains the redistricting process and includes a notice of each public hearing and the procedures for testifying during a hearing or submitting written testimony directly to the CRC. 		
g. Issue a report that explains the basis on which the CRC made its decisions in achieving compliance with the redistricting criteria required to comply with the Voting Rights Act.		
(05) Total Direct Cost		
(06) Indirect Cost Rate	[Refer to Claim Summary Instructions] %	
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]	
(08) Total Direct and Indirect Costs	[Line (05)(e) plus line (07)]	
Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) minus {line (09) plus line (10)}]	

PROGRAM 379	COUNTY OF LOS ANGELES CITIZENS REDISTRICTING COMMISSION CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (d), in the appropriate row. Total each row.
- Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 379	COUNTY OF LOS ANGELES CITIZENS REDISTRICTING COMMISSION ACTIVITY COST DETAIL	FORM 2
(01) Claimant		(02) Fiscal Year 20__ / 20__
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.		
A. One-Time Activity		
<input type="checkbox"/> 1. One time training for each CRC member on the Rosenberg Rules of Order and format of public hearings, and the ethics requirements of CRC members, which pursuant to Elections Code (ELEC) section 21532, requires the member to be impartial and apply legal requirements.		
B. Ongoing Activities		
1. Creation of the Citizens Redistricting Commission (CRC)		
<input type="checkbox"/> a. The county shall create a CRC no later than December 31, 2020, and in each year ending in the number zero thereafter.		
<input type="checkbox"/> b. The elections official shall review the applications and eliminate applicants who do not meet the specified qualifications, select 60 of the most qualified applicants, publish the list of qualified applicants for 30 days, and create a subpool for each of the five existing supervisorial districts of the board.		
<input type="checkbox"/> c. At a regularly scheduled meeting of the board, the Auditor-Controller conducts a random drawing to select one commissioner from each of the five subpools, then another random drawing from all of the remaining applicants to select three additional commissioners.		
<input type="checkbox"/> d. The board shall take all steps necessary to ensure a complete and accurate computerized database is available for redistricting, and that procedures are in place to provide to the public ready access to redistricting data and computer software equivalent to what is available to the CRC.		
2. Activities Performed by the CRC		
<input type="checkbox"/> a. The eight selected commissioners shall review the remaining names in the subpools of applicants and shall appoint six additional applicants to the CRC. Reimbursement for this activity includes the following: <ul style="list-style-type: none">• Design a selection process to appoint the six CRC members.• Conduct and tabulate surveys of CRC member evaluations of the applicants for the six remaining seats.• Facilitate CRC meetings to select the final six CRC members.• Select replacement commissioners in accordance with ELEC section 21532 for CRC members that resign to ensure a 14-member commission and a quorum are maintained.		
<input type="checkbox"/> e. Arrange for the live translation of a hearing in an applicable language (defined as "a language for which the number of residents of the County of Los Angeles who are members of a language minority is greater than or equal to three percent of the total voting age residents of the county") if a request for translation is made at least 24 hours before the hearing.		
<input type="checkbox"/> f. Take steps to encourage county residents to participate in the redistricting public review process. Reimbursement for this activity includes the following: <ul style="list-style-type: none">• Develop and implement a Public Outreach Plan to increase public participation.• Provide information through media, social media, and public service announcements.• Coordinate with community organizations.• Post information on the Internet Web site of the County of Los Angeles that explains the redistricting process and includes a notice of each public hearing and the procedures for testifying during a hearing or submitting written testimony directly to the CRC.		
<input type="checkbox"/> b. Conduct seven public hearings before drafting a map, to take place over a period of no fewer than 30 days, with at least one public hearing held in each supervisorial district.		
<input type="checkbox"/> c. Post the draft map for public comment on the website of the County of Los Angeles and conduct one public hearing on the draft map (in addition to the one hearing required under prior law, which is not reimbursable).		
<input type="checkbox"/> g. Issue a report that explains the basis on which the CRC made its decisions in achieving compliance with the redistricting criteria required to comply with the Voting Rights Act.		
<input type="checkbox"/> d. Establish and make available to the public a calendar of these eight public hearings identified in Section IV.B.2.b. and c. of these Ps and Gs.		

PROGRAM <div style="font-size: 24pt; font-weight: bold; margin-top: 5px;">379</div>	COUNTY OF LOS ANGELES CITIZENS REDISTRICTING COMMISSION ACTIVITY COST DETAIL	FORM <div style="font-size: 24pt; font-weight: bold; margin-top: 5px;">2</div>
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(01) Claimant				(02) Fiscal Year 20__ / 20__			
(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	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets
(05) Total <input style="width: 50px;" type="text"/> Subtotal <input style="width: 50px;" type="text"/> Page: ____ of ____							

PROGRAM 379	COUNTY OF LOS ANGELES CITIZENS REDISTRICTING COMMISSION ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, materials and supplies used, contract services, fixed assets, and training expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate		Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service			Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage				Costs equal Total Cost times Usage		Copy of Contract and/or 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) on Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2012-39
Countywide Tax Rates – Program No. 90
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Countywide Tax Rates program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on the CSM's website.

On August 24, 1989, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

On January 29, 2010, CSM approved the amendments to the Ps & Gs to clarify source documentation requirements and record retention language, as requested by SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county, or city and county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps and Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

COUNTYWIDE TAX RATES CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00090 (20) Date Filed (21) LRS Input		PROGRAM 090
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) 1. (g)	
County of Location		(23)	FORM 1, (04) 2. (g)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) 3. (g)	
City, State, and Zip Code		(25)	FORM 1, (04) 4. (g)	
(03)	Type of Claim	(26)	FORM 1, (04) 5. (g)	
(04)	(09) Reimbursement	(27)	FORM 1, (04) 6. (g)	
(05)	(10) Combined	(28)	FORM 1, (04) 7. (g)	
(06)	(11) Amended	(29)	FORM 1, (04) 8. (g)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (06)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (07)	
(14) Less: 10% Late Penalty		(32)	FORM 1, (09)	
(15) Less: Prior Claim Payment Received		(33)	FORM 1, (11)	
(16) Net Claimed Amount		(34)	FORM 1, (12)	
(17) Due from State		(35)		
(18) Due to State		(36)		
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 090	COUNTYWIDE TAX RATES CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (13). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 090	COUNTYWIDE TAX RATES CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (34) Bring forward the cost information as specified in the left-hand column of lines (22) through (34) for the reimbursement claim, e.g., Form 1, (04) 1. (g), means the information is located on Form 1, block (04), line 1, column (g). 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. The 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 process.

(35) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 090	COUNTYWIDE TAX RATES CLAIM SUMMARY						FORM 1
(01) Claimant					(02) Fiscal Year 20____/20____		
(03) Department							
Direct Costs		Object Accounts					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel and Training	(g) Total
Implementation Costs: One-Time Activities							
1. Create a New Allocation Formula							
2. Establish Countywide Tax Rate (CTR) Area for Value Assignment							
Ongoing Activities							
3. Issue a Single Tax Bill							
4. Compute Annual Tax Rates for Properties							
5. Additional Tax Roll Processing							
6. Calculate Formulas and Distribute Revenues							
7. Correct Tax Bills Erroneously Placed by State Board of Equalization (BOE)							
8. Research and Explain to Agencies or Assessee							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate					[Refer to Claim Summary Instructions]		%
(07) Total Indirect Costs					[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs					[Line (05)(g) plus line (07)]		
Cost Reduction							
(09) 1986-87 Base Year Cost Multiplied by the Unit Cost Rate					[Refer to Claiming Instructions]		
(10) Increased Costs					[Line (08) minus line (09)]		
(11) Less: Offsetting Revenues							
(12) Less: Other Reimbursements							
(13) Total Claimed Amount					[Line (10) minus {(line (11) plus line (12))}]		

PROGRAM 090	COUNTYWIDE TAX RATES CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) Enter the product from the 1986-87 base year cost multiplied by the unit cost rate for the fiscal year of claim. Please visit SCO's [website](#) for the current unit cost rate.

$$[(\text{Current Year Index divided by Base Year Index}) \times \text{Base Year Actual Unit Cost}] = \text{Current Year Actual Unit Cost Rate}$$
- (10) Enter the difference between the Total Direct and Indirect Costs, line (08), and the product of the 1986-87 base year cost times the unit cost rate for the fiscal year of costs, line (09).
- (11) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (12) 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.
- (13) From Total Direct and Indirect Costs, line (10), subtract the sum of Offsetting Revenues, line (11), and Other Reimbursements, line (12). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 090	COUNTYWIDE TAX RATES ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20__ /20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

Implementation Costs: One-Time Activities

- | | |
|---|---|
| <input type="checkbox"/> 1. Create a New Allocation Formula | <input type="checkbox"/> 2. Establish Countywide Tax Rate (CTR) Area for Value Assignment |
|---|---|

Ongoing Activities

- | | |
|--|---|
| <input type="checkbox"/> 3. Issue a Single Tax Bill | <input type="checkbox"/> 6. Calculate Formulas and Distribute Revenues |
| <input type="checkbox"/> 4. Compute Annual Tax Rate for Properties | <input type="checkbox"/> 7. Correct Tax Bills Erroneously Placed by State Board of Equalization (BOE) |
| <input type="checkbox"/> 5. Additional Tax Roll Processing | <input type="checkbox"/> 8. Research and Explain to Agencies or Assessee |

(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____								

PROGRAM 090	COUNTYWIDE TAX RATES ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and training and travel expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Total Travel Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices
Training	Employee Name and Title, and Name of Class Attended		Dates Attended						Registration Fee	Copy of Registration, Certificate, or Invoice

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2006-01
Crime Victim's Domestic Violence Incident Reports – Program No. 262
February 14, 2006
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Crime Victim's Domestic Violence Incident Reports program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the Parameters and Guidelines (Ps &Gs). The [Ps &Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On September 25, 2003, CSM (formerly the State Board of Control) adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city or county, as defined in GC sections 17511 and 17515, which incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00262 (20) Date Filed (21) LRS Input	PROGRAM 262
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) A. 1. (e)
County of Location		(23)	FORM 1, (04) B. 1. (e)
Street Address or P.O. Box and Suite		(24)	FORM 1, (06)
City, State, and Zip Code		(25)	FORM 1, (07)
(03)	Type of Claim	(26)	FORM 1, (09)
(04)	(09) Reimbursement	(27)	FORM 1, (10)
(05)	(10) Combined	(28)	
(06)	(11) Amended	(29)	
(07)	(12) Fiscal Year of Cost	(30)	
(08)	(13) Total Claimed Amount	(31)	
(14) Less: 10% Late Penalty		(32)	
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 262	CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (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 in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 262	CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (27) Bring forward the cost information as specified in the left-hand column of lines (22) through (27) for the reimbursement claim, e.g., Form 1, (04) A. 1. (e), means the information is located on Form 1, block (04), line A. 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. The 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 process.

(28) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 262	CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS CLAIM SUMMARY					FORM 1
(01) Claimant			(02) Fiscal Year 20__ / 20__			
(03) Department						
Direct Costs		Object Accounts				
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Fixed Assets	(e) Total	
A. One-Time Activity 1. Revise Policies and Procedures						
B. Ongoing Activity 1. Store Reports and Face Sheets	(See instructions) [Unit cost includes direct and indirect costs]					
(05) Total Direct Costs	Add Total Column					
Indirect Costs						
(06) Indirect Cost Rate			[Refer to Claim Summary Instructions]		%	
(07) Total Indirect Costs			[Refer to Claim Summary Instructions]			
(08) Total Direct and Indirect Costs			[Line (05)(e) plus line (07)]			
Cost Reduction						
(09) Less: Offsetting Revenues						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount					[Line (08) minus {line (09) plus line (10)}]	

PROGRAM 262	CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) A.1. For reimbursable activity A.1., enter the total from Form 2, line (05), columns (d), through (g) to Form 1, block (04), columns (a) through (d) in the appropriate row.
- B.1. (e) Enter the product of the unit cost, multiplied by the number of domestic violence incident reports stored during the fiscal year of claim for the additional three-year period after the pre-existing mandatory two-year retention period. Please visit SCO's [website](#) for the current unit cost rate.
- [(Current Year Index divided by Base Year Index) times Base Year Actual Unit Cost equals Current Year Actual Unit Cost Rate]
- (05) Total column (e).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied. **(Applicable to Activity A.1. only.)**
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (04)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13), of the Reimbursement Claim.

<div>PROGRAM 262</div>	CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS ACTIVITY COST DETAIL					<div>FORM 2</div>
(01) Claimant			(02) Fiscal Year 20__/20__			
(03) Reimbursable Activity A. One-Time Activity 1. Revision of Policies and Procedures						
(04) Description of Expenses			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed, Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Fixed Assets
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____						

PROGRAM 262	CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (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 2 must be completed for each department.
- (02) Enter the fiscal year of costs.
- (03) Costs incurred for this activity are to be detailed on Form 2.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity specified in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns							Submit these Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked				Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost				Costs equal Unit Cost times Quantity Used		Copy of Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity					Costs equal Total Cost times Usage	Copy of Contract and/or Invoices

- (05) Total line (04), column (d) through column (g), and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (g) to Form 1, block (04), columns (a) through (d) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2012-32
Custody of Minors - Child Abduction and Recovery – Program No. 13
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Custody of Minors - Child Abduction and Recovery program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On September 19, 1979, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and | GC section 17514.

On October 30, 2009, CSM approved amendments to the Ps & Gs to clarify source documentation requirements and record retention language as requested by SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps and Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

CUSTODY OF MINORS - CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00013 (20) Date Filed (21) LRS Input		PROGRAM 013
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) 1. (f)	
County of Location		(23)	FORM 1, (04) 2. (f)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) 3. (f)	
City, State, and Zip Code		(25)	FORM 1, (04) 4. (f)	
(03)	Type of Claim	(26)	FORM 1, (06)	
(04)	(09) Reimbursement	(27)	FORM 1, (07)	
(05)	(10) Combined	(28)	FORM 1, (09)	
(06)	(11) Amended	(29)	FORM 1, (10)	
(07)	(12) Fiscal Year of Cost	(30)		
(08)	(13) Total Claimed Amount	(31)		
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 013	CUSTODY OF MINORS - CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 013	CUSTODY OF MINORS - CHILD ABDUCTION AND RECOVERY CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (29) Bring forward the cost information as specified in the left-hand column of lines (22) through (29) for the reimbursement claim, e.g., Form 1, (04). 1. (f). means the information is located on Form 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. The 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 process.

(30) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 013	CUSTODY OF MINORS - CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY					FORM 1	
(01) Claimant				(02)		Fiscal Year 20__/20__	
(03) Department							
Direct Costs		Object Accounts					
		(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Travel and Training	(f) Total
(04) Reimbursable Activities							
1. Compliance with Court Orders							
2. Court Costs for Out-of-Jurisdiction Cases							
3. Secure Appearance of Offender							
4. Return of Children to Custodian							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate					[Refer to Claim Summary Instructions]	%	
(07) Total Indirect Costs					[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs					[Line (05)(g) plus line (07)]		
Cost Reduction							
(09) Less: Offsetting Revenues							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount					[Line (08) minus {line (09) plus line (10)}]		

PROGRAM 013	CUSTODY OF MINORS - CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
 - (02) Enter the fiscal year of claim.
 - (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
 - (04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row. Total each row.
 - (05) Total columns (a) through (f).
 - (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
 - (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
 - (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
 - (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
 - (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 that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- Note:** Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s), (or defendant, if not part of a criminal extradition) must be shown on Form 1.2 and must also be used as an offset against these cases.
- (11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

Revised 10/2025

PROGRAM 013	CUSTODY OF MINORS - CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY INSTRUCTIONS	FORM 1.2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) (a) List the cost activity.
- (b) Enter the case number.
- (c) Enter the reimbursement source.
- (d) Enter the amount of reimbursement for the custody of minor programs the county has received from defendants, other individuals, or the State Foster Care Program.
- (04) Total the amount of reimbursement received and carryforward this amount to Form 1, line (10), Other Reimbursements.

PROGRAM 013	CUSTODY OF MINORS - CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL						FORM 2
(01) Claimant				(02) Fiscal Year 20__/20__			
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed. <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <input type="checkbox"/> 1. Compliance with Court Orders </div> <div style="width: 45%;"> <input type="checkbox"/> 3. Secure Appearance of Offender </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <input type="checkbox"/> 2. Court Costs for Out-of-Jurisdiction Cases </div> <div style="width: 45%;"> <input type="checkbox"/> 4. Return of Children to Custodian </div> </div>							
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Travel and Training
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: __ of __							

PROGRAM 013	CUSTODY OF MINORS - CHILD ABDUCTION AND RECOVERY ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode					Total Travel Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices
Training	Employee Name and Title and Name of Class Attended		Dates Attended					Registration Fee	Copy of Registration, Certificate, or Invoice

- (05) Total line (04), columns (d) through (h) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2024-06
Disclosure Requirements and Deferral of Property Taxation – Program No. 387
December 30, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for Disclosure Requirements and Deferral of Property Taxation program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps and Gs). The [Ps and Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On July 26, 2024, the CSM adopted a Decision finding the test claim statute imposes a reimbursable state-mandated program on the County of Los Angeles, (the only county with a population over four million as determined by the 2020 census), within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Only the County of Los Angeles is eligible to claim reimbursement for the increased costs incurred as a result of this mandate to the extent the County's costs are paid from proceeds of taxes.

Reimbursement Claim Deadline

- **Initial Reimbursement Claims**

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for the period beginning September 28, 2022 through June 30, 2024, must be filed with the SCO and be delivered or postmarked on or before **April 29, 2025**, before a late fee is assessed. A separate claim must be filed for each fiscal year.

- **Annual Reimbursement Claims**

Annual reimbursement claims for subsequent fiscal years may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day.

Claims filed more than one year after the filing date will not be accepted.

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps and Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

DISCLOSURE REQUIREMENTS AND DEFERRAL OF PROPERTY TAXATION CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00387 (20) Date Filed (21) LRS Input	PROGRAM 387
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) A.(f)
County of Location		(23)	FORM 1, (04) B.(f)
Street Address or P.O. Box and Suite		(24)	FORM 1, (06)
City, State, and Zip Code		(25)	FORM 1, (07)
(03)	Type of Claim	(26)	FORM 1, (09)
(04)	(09) Reimbursement	(27)	FORM 1, (10)
(05)	(10) Combined	(28)	
(06)	(11) Amended	(29)	
(07)	(12) Fiscal Year of Cost	(30)	
(08)	(13) Total Claimed Amount	(31)	
(14) Less: 10% Late Penalty		(32)	
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	
(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 387	DISCLOSURE REQUIREMENTS AND DEFERRAL OF PROPERTY TAXATION CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 387	DISCLOSURE REQUIREMENTS AND DEFERRAL OF PROPERTY TAXATION CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (27) Bring forward the cost information as specified in the left-hand column of lines (22) through (27) for the reimbursement claim, e.g., Form 1, (04) A.(f), means the information is located on Form 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. The 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 process.

(28) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 387	DISCLOSURE REQUIREMENTS AND DEFERRAL OF PROPERTY TAXATION CLAIM SUMMARY	FORM 1				
(01) Claimant		(02) Fiscal Year 20 ____/20 ____				
(03) Department						
Direct Costs	Object Accounts					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total
A. Process deferment requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either the county assessor reassesses the property and a corrected tax bill pursuant to Revenue and Taxation Code section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner.						
B. Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill: <ul style="list-style-type: none"> A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and A brief summary of the deferment procedures under Revenue and Taxation Code section 2636.1. 						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate	[Refer to Claim Summary Instructions]					%
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]					
(08) Total Direct and Indirect Costs	[Line (05)(f) plus line (07)]					
Cost Reduction						
(09) Less: Offsetting Revenues						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount	[Line (08) minus {line (09) plus line (10)}]					

PROGRAM 387	DISCLOSURE REQUIREMENTS AND DEFERRAL OF PROPERTY TAXATION CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM <div style="font-size: 24pt; font-weight: bold;">387</div>	DISCLOSURE REQUIREMENTS AND DEFERRAL OF PROPERTY TAXATION ACTIVITY COST DETAIL	FORM <div style="font-size: 24pt; font-weight: bold;">2</div>
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activities: Check one box per form to identify the activity being claimed.

☐ A. Process deferment requests of property tax payments if received within one year of the first tax bill but before January 1, 2024, and defer without penalty or interest payments that are not paid through impoundment accounts until either the county assessor reassesses the property and a corrected tax bill pursuant to Revenue and Taxation Code section 69.6 is sent to the owner, or the assessor has determined the property is not eligible for exclusion under section 69.6 and has notified the property owner.

☐ B. Print the following disclosures on each tax bill for properties that have been purchased, newly constructed, or changed ownership in the year preceding the tax bill:

- A brief summary of the availability of the property tax relief under Revenue and Taxation Code section 69.6 (the Prop. 19 implementation statute), and
- A brief summary of the deferment procedures under Revenue and Taxation Code section 2636.1.

(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	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____							

PROGRAM 387	DISCLOSURE REQUIREMENTS AND DEFERRAL OF PROPERTY TAXATION ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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(01) Enter the name of the claimant.

(02) Enter the fiscal year of costs.

(03) A separate Form 2 must be prepared for each applicable activity.

Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.

(04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity box checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, materials and supplies used, contract services, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs									
Object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Cost equal Hourly Rate times Hours Worked or Total Contract Cost		Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Cost equal Total Cost times Usage	Copy of Contract and/or 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) on Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2012-33
Domestic Violence Arrest Policies and Standards – Program No. 167
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Domestic Violence Arrest Policies and Standards program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On September 25, 1997, CSM (formerly the State Board of Control) adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

On October 30, 2009, CSM approved amendments to the Ps & Gs to clarify source documentation requirements and record retention language, as requested by SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city or county, as defined in GC sections 17511 and 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only		PROGRAM 167
		(19) Program Number 00167		
		(20) Date Filed		
		(21) LRS Input		
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) (a)	
County of Location		(23)	FORM 1, (04) (b)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (06)	
City, State, and Zip Code		(25)	FORM 1, (07) A. (g)	
(03)	Type of Claim	(26)	FORM 1, (07) B. (g)	
(04)	(09) Reimbursement	(27)	FORM 1, (07) C. (g)	
(05)	(10) Combined	(28)	FORM 1, (09)	
(06)	(11) Amended	(29)	FORM 1, (10)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (12)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (13)	
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 167	DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (14). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 167	DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (31) Bring forward the cost information as specified in the left-hand column of lines (22) through (31) for the reimbursement claim, e.g., Form 1, (07) A. (g), means the information is located on Form 1, block (07), line A., column (g). 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. The 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 process.

(32) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 167	DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS CLAIM SUMMARY	FORM 1					
(01) Claimant		(02) Fiscal Year 20__ / 20__					
(03) Department							
(04) Claim Statistics							
(a) Number of reported responses to incidents in the fiscal year of claim							
(b) Average productive hourly rate including applicable indirect costs <i>(Submit the supporting documentation for the productive hourly rate.)</i>							
(c) Standard time allowed – 29 minutes (0.48 of an hour)		0.48 hour					
Unit Cost Method – Reimbursable Activity D							
(05) Ongoing Activity							
D. Implement New Policies		[Line (04)(a) times (04)(b) times (04)(c)]					
(06) Total Direct and Indirect Costs for Activity D		[Carry forward from line (05)(D)]					
Actual Cost Method – Reimbursable Activity C							
Direct Costs	Object Accounts						
	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel and Training	(g) Total
(07) One-Time Activities							
A. Develop Written Policies N/A							
B. Adopt Written Policies N/A							
C. Train Officers on New Policies							
(08) Total Direct Costs							
Indirect Costs							
(09) Indirect Cost Rate		[Refer to Claim Summary Instructions]					%
(10) Total Indirect Costs		[Refer to Claim Summary Instructions]					
(11) Total Direct and Indirect Costs		[Line (06) plus line (08)(g) plus line (10)]					
Cost Reduction							
(12) Less: Offsetting Revenues							
(13) Less: Other Reimbursements							
(14) Total Claimed Amount		[Line (11) minus {line (12) plus line (13)}]					

PROGRAM 167	DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 must be completed for each department.
- (04) (a) Enter the number of reported responses to domestic violence incidents in the fiscal year of claim.
- (b) Enter the average productive hourly rate (PHR) including applicable indirect costs. Local agencies have the option of using the flat rate of direct labor costs or using a department's Indirect Cost Rate Proposal (ICRP) in accordance with Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. Submit a copy of the approved ICRP.
- (c) The standard time allowed is 29 minutes which equates to 0.48 hour.
- (05) Calculate costs by using the product of the number of reported responses by the average PHR by the standard time allowed [(04)(a) times (04)(b) times (04)(c)].
- (06) Total Direct and Indirect Costs for Implement New Policies (Activity D). Enter the total from the line above, (05)(D).
- (07) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (07), columns (a) through (f), in the appropriate row. Total each row.
- (08) Total Direct Costs of Activity C. Total columns (a) through (g).
- (09) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (10) If the flat rate is used for indirect costs, multiply Total Salaries, line (08)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (09). If more than one department is reporting costs, each must have its own ICRP for the program.
- (11) Enter the sum of Total Direct and Indirect Costs for Activity D, line (09), Total Direct Costs (08)(g), and Total Indirect Costs, line (10).
- (12) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (14) From Total Direct and Indirect Costs, line (11), subtract the sum of Offsetting Revenues, line (12), and Other Reimbursements, line (13). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 167	DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS ACTIVITY COST DETAIL						FORM 2	
(01) Claimant				(02) Fiscal Year 20__ / 20__				
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.								
One-Time Activities <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 45%;"> A. Develop Written Policies N/A B. Adopt Written Policies N/A </div> <div style="width: 50%;"> <input type="checkbox"/> C. Train Officers on New Policies </div> </div>								
(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	(e) Benefits	(f) Materials And Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel And Training
(05) Total <input type="text"/> Subtotal <input type="text"/> Page: ____ of ____								

PROGRAM 167	DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Total Travel Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices
Training	Employee Name and Title and Name of Class Attended		Dates Attended						Registration Fee	Copy of Registration, Certificate, or Invoice

- (05) Total line (04), columns (d) through (i), and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (07), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2007-04
Domestic Violence Arrests and Victim Assistance – Program No. 274
January 2, 2007
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Domestic Violence Arrests and Victim Assistance program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On December 9, 2004, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city or county, as defined in GC sections 17511 and 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claim**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claim**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

DOMESTIC VIOLENCE ARRESTS AND VICTIM ASSISTANCE CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00274 (20) Date Filed (21) LRS Input	PROGRAM 274
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) A. 1. (f)
County of Location		(23)	FORM 1, (04) A. 2. (f)
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) A. 3. (f)
City, State, and Zip Code		(25)	FORM 1, (04) B. 1. (f)
(03)	Type of Claim	(26)	FORM 1, (06)
(04)	(09) Reimbursement	(27)	FORM 1, (07)
(05)	(10) Combined	(28)	FORM 1, (09)
(06)	(11) Amended	(29)	FORM 1, (10)
(07)	(12) Fiscal Year of Cost	(30)	
(08)	(13) Total Claimed Amount	(31)	
(14) Less: 10% Late Penalty		(32)	
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 274	DOMESTIC VIOLENCE ARRESTS AND VICTIM ASSISTANCE CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 274	DOMESTIC VIOLENCE ARRESTS AND VICTIM ASSISTANCE CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (29) Bring forward the cost information as specified in the left-hand column of lines (22) through (29) for the reimbursement claim, e.g., Form 1, (04) A. 1. (f), means the information is located on Form 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. The 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 process.

(30) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 274	DOMESTIC VIOLENCE ARRESTS AND VICTIM ASSISTANCE CLAIM SUMMARY					FORM 1
(01) Claimant				(02) Fiscal Year 20__/20__		
(03) Department						
Direct Costs		Object Accounts				
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total
A. One-Time Activities						
1. Print Victim Cards						
2. Add Two New Crimes to Response Policy						
3. Add Information to Response Policy						
B. Ongoing Activity						
1. Provide Cards to Victims						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate				[Refer to Claim Summary Instructions]		%
(07) Total Indirect Costs				[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs				[Line (05)(f) plus line (07)]		
Cost Reduction						
(09) Less: Offsetting Revenues						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount					[Line (08) minus {(line (09) plus line (10))}]	

PROGRAM 274	DOMESTIC VIOLENCE ARRESTS AND VICTIM ASSISTANCE CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM <div style="font-size: 24pt; font-weight: bold; margin-top: 10px;">274</div>	DOMESTIC VIOLENCE ARRESTS AND VICTIM ASSISTANCE ACTIVITY COST DETAIL	FORM <div style="font-size: 24pt; font-weight: bold; margin-top: 10px;">2</div>
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(01) Claimant	(02)	Fiscal Year
		20__/20__

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

A. One-Time Activities

- ☐ 1. Print Victim Cards
- ☐ 2. Add Two New Crimes to Response Policy
- ☐ 3. Add Information to Response Policy

B. Ongoing Activity

- ☐ 1. Provide Cards to Victims

(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets
(05) Total <input style="width: 40px;" type="text"/>	Subtotal <input style="width: 40px;" type="text"/>	Page: _____ of _____					

PROGRAM 274	DOMESTIC VIOLENCE ARRESTS AND VICTIM ASSISTANCE ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs									
Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost		Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Costs equal Unit Cost times Usage	Copy of Contract and/or Invoices

- (05) Total line (04), columns (d) through (h) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2010-40
Domestic Violence Treatment Services –
Authorization and Case Management – Program No. 177
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Domestic Violence Treatment Services - Authorization and Case Management program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The amended [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On November 30, 1998, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

On January 29, 2010, CSM approved amendments to the Ps & Gs to clarify source documentation requirements and record retention language as requested by SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county, or city and county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

DOMESTIC VIOLENCE TREATMENT SERVICES – AUTHORIZATION AND CASE MANAGEMENT CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00177 (20) Date Filed (21) LRS Input		PROGRAM 177
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04)(A)(g)	
County of Location		(23)	FORM 1, (04)(B)(g)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04)(C)(g)	
City, State, and Zip Code		(25)	FORM 1, (06)	
(03)	Type of Claim	(26)	FORM 1, (07)	
(04)	(09) Reimbursement <input type="checkbox"/>	(27)	FORM 1, (09)	
(05)	(10) Combined <input type="checkbox"/>	(28)	FORM 1, (10)	
(06)	(11) Amended <input type="checkbox"/>	(29)		
(07)	(12) Fiscal Year of Cost	(30)		
(08)	(13) Total Claimed Amount	(31)		
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Officer		Date Signed		
		Telephone Number		
Type or Print Name and Title of Authorized Signatory		Email Address		
(38) Name of Agency Contact Person for Claim		Telephone Number		
		Email Address		
Name of Consulting Firm/Claim Preparer		Telephone Number		
		Email Address		

PROGRAM 177	DOMESTIC VIOLENCE TREATMENT SERVICES – AUTHORIZATION AND CASE MANAGEMENT CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 177	DOMESTIC VIOLENCE TREATMENT SERVICES – AUTHORIZATION AND CASE MANAGEMENT CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (28) Bring forward the cost information as specified in the left-hand column of lines (22) through (28) for the reimbursement claim, e.g., Form 1, (04) A. (g), means the information is located on Form 1, block (04), line A., column (g). 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. The 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 process.

(29) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 177	DOMESTIC VIOLENCE TREATMENT SERVICES – AUTHORIZATION AND CASE MANAGEMENT CLAIM SUMMARY	FORM 1						
(01) Claimant		(02) Fiscal Year 20__/20__						
(03) Department								
Direct Costs	Object Accounts							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
(04) Reimbursable Activities	Salaries	Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	Total	
A. Administration and Regulation of Batterers' Treatment Programs								
B. Victim Notification								
C. Assess Future Probability of Defendant Committing Murder								
(05) Total Direct Costs								
Indirect Costs								
(06) Indirect Cost Rate						[Refer to Claim Summary Instructions]		%
(07) Total Indirect Costs						[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs						[Line (05)(g) plus line (07)]		
Cost Reduction								
(09) Less: Offsetting Revenues								
(10) Less: Amount Received pursuant to Penal Code (PC) section 1203.097(c)(5)(B) and other applicable sources								
(11) Total Claimed Amount						[Line (08) minus {line (09) plus line (10)}]		

PROGRAM 177	DOMESTIC VIOLENCE TREATMENT SERVICES – AUTHORIZATION AND CASE MANAGEMENT CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (10) Enter the amount received pursuant to PC section 1203.097 (c)(5)(B), and if applicable, 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) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 177	DOMESTIC VIOLENCE TREATMENT SERVICES – AUTHORIZATION AND CASE MANAGEMENT ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20__/20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

☐ A. Administration and Regulation of Batterers' Treatment Programs

☐ B. Victim Notification

☐ C. Assess Future Probability of Defendant Committing Murder

(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____							
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PROGRAM 177	DOMESTIC VIOLENCE TREATMENT SERVICES – AUTHORIZATION AND CASE MANAGEMENT ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Total Travel Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices
Training	Employee Name and Title and Name of Class Attended		Dates Attended						Registration Fee	Copy of Registration, Certificate, or Invoice

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No 2012-41
Health Benefits for Survivors of Peace Officers and Firefighters – Program No. 197
Local Agencies
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Health Benefits for Survivors of Peace Officers and Firefighters program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The amended [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On October 26, 2000, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

On January 29, 2010, CSM approved amendments to the Ps & Gs to clarify source documentation requirements and record retention language, as requested by SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county, or specified special district, as defined in GC section 17518, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Special districts, subject to tax and spend limitations pursuant to the provisions of Articles XIII A and B of the California Constitution, are eligible to file a claim for reimbursement. To establish proof of eligibility and to minimize payment delays, SCO requests that special district claimants submit a supporting document affirming that the special district received an annual allocation of property tax revenue from the county pursuant to Article XIII A of the California Constitution. This may include a Board of Directors Resolution establishing the appropriation limit for the fiscal year being claimed, in compliance with Article XIII B of the California Constitution.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC Section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds **\$1,000**, even if the individual direct service district's or special district's claim does not each exceed **\$1,000**. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when 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 direct service district or special district provides a written notice of its intent to file a separate claim to the county and to 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. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps &Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only		PROGRAM 197
		(19) Program Number 00197		
		(20) Date Filed		
		(21) LRS Input		
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (03)	
County of Location		(23)	FORM 1, (04) A. 1.(f)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B. 2.(f)	
City, State, and Zip Code		(25)	FORM 1, (04) B. 3.(f)	
(03)	Type of Claim	(26)	FORM 1, (04) B. 4.(f)	
(04)	(09) Reimbursement <input type="checkbox"/>	(27)	FORM 1, (04) B. 5.(f)	
(05)	(10) Combined <input type="checkbox"/>	(28)	FORM 1, (04) B. 6.(f)	
(06)	(11) Amended <input type="checkbox"/>	(29)	FORM 1, (06)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (07)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (09)	
(14) Less: 10% Late Penalty		(32)	FORM 1, (10)	
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due From State		(35)		
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 197	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (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 in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 197	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (32) Bring forward the cost information as specified in the left-hand column of lines (22) through (32) for the reimbursement claim, e.g., Form 1, (04) A. 1. (f), means the information is located on Form 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. The 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 process.

(33) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 197	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS CLAIM SUMMARY					FORM 1
(01) Claimant			(02) Fiscal Year 20__ / 20__			
(03) Number of peace officers and firefighters who died in the line of duty during the fiscal year						
Direct Costs		Object Accounts				
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Travel and Training	(f) Total
A. One-Time Activity						
1. Develop Policies and Procedures						
B. Ongoing Activities						
2. Maintain files manually or electronically						
3. Provide a one-time notification to the surviving spouse or minor dependent						
4. Communicate with the insurance plan provider for the purposes of notifying the provider of the continued coverage for the survivors						
5. Continued coverage for survivors (spouse and minor dependents) <i>(Enter the total costs for continued coverage in Column (d), Contract Services)</i>						
6. Contract negotiations, includes up to five employer and five employee representatives						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate	[Refer to Claim Summary Instructions]					%
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]					
(08) Total Direct and Indirect Costs	[Line (05)(f) plus line (07)]					
Cost Reduction						
(09) Less: Offsetting Revenues						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount	[Line (08) minus {line (09) plus line (10)}]					

PROGRAM 197	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Enter the number of peace officers and firefighters who died in the line of duty during the fiscal year.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.

Activity 5:

Enter the total 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 or eligible minor dependents, as required under Labor Code section 4856, in column

(d) Contract Services.

- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 197	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS ACTIVITY COST DETAIL						FORM 2		
(01) Claimant				(02) Fiscal Year 20__ / 20__					
<p>(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.</p> <table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>A. One-Time Activity</p> <p><input type="checkbox"/> 1. Develop Policies and Procedures</p> </td> <td style="width: 50%; vertical-align: top;"> <p>B. Ongoing Activities</p> <p><input type="checkbox"/> 2. Maintain files manually or electronically</p> <p><input type="checkbox"/> 3. Provide a one-time notification to the surviving spouse or minor dependent</p> <p><input type="checkbox"/> 4. Communicate with the insurance plan provider for the purposes of notifying the provider of the continued coverage for the survivors</p> <p><input type="checkbox"/> 5. Continued coverage for survivors (spouse and minor dependents)</p> <p><input type="checkbox"/> 6. Contract negotiations, includes up to five employer and five employee representatives</p> </td> </tr> </table>								<p>A. One-Time Activity</p> <p><input type="checkbox"/> 1. Develop Policies and Procedures</p>	<p>B. Ongoing Activities</p> <p><input type="checkbox"/> 2. Maintain files manually or electronically</p> <p><input type="checkbox"/> 3. Provide a one-time notification to the surviving spouse or minor dependent</p> <p><input type="checkbox"/> 4. Communicate with the insurance plan provider for the purposes of notifying the provider of the continued coverage for the survivors</p> <p><input type="checkbox"/> 5. Continued coverage for survivors (spouse and minor dependents)</p> <p><input type="checkbox"/> 6. Contract negotiations, includes up to five employer and five employee representatives</p>
<p>A. One-Time Activity</p> <p><input type="checkbox"/> 1. Develop Policies and Procedures</p>	<p>B. Ongoing Activities</p> <p><input type="checkbox"/> 2. Maintain files manually or electronically</p> <p><input type="checkbox"/> 3. Provide a one-time notification to the surviving spouse or minor dependent</p> <p><input type="checkbox"/> 4. Communicate with the insurance plan provider for the purposes of notifying the provider of the continued coverage for the survivors</p> <p><input type="checkbox"/> 5. Continued coverage for survivors (spouse and minor dependents)</p> <p><input type="checkbox"/> 6. Contract negotiations, includes up to five employer and five employee representatives</p>								
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Travel and Training		
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____									

PROGRAM 197	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, and travel and training expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate Hours Worked or Total Contract Cost		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode					Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices
Training	Employee Name and Title and Name of Class Attended		Dates Attended					Registration Fee	Copy of Registration, Certificate, or Invoice

- (05) Total line (04), columns (d) through (h) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2023-01
Juveniles: Custodial Interrogation – Program No. 380
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for Juveniles: Custodial Interrogation program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On January 27, 2023, the CSM adopted a Decision finding that Welfare and Institutions Code section 625.6 as amended by Statutes 2020, Chapter 335, imposed a reimbursable state-mandated program only on counties and cities within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Only a city, county, or city and county that incurs increased costs as a result of this mandate is eligible to claim reimbursement. School districts and community college districts are not eligible for reimbursement under this program.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

JUVENILES: CUSTODIAL INTERROGATION CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only		PROGRAM 380
		(19) Program Number 00380		
		(20) Date Filed		
		(21) LRS Input		
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04)(g)	
County of Location		(23)	FORM 1, (06)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (07)	
City, State, and Zip Code		(25)	FORM 1, (09)	
(03)	Type of Claim	(26)	FORM 1, (10)	
(04)	(09) Reimbursement	(27)		
(05)	(10) Combined	(28)		
(06)	(11) Amended	(29)		
(07)	(12) Fiscal Year of Cost	(30)		
(08)	(13) Total Claimed Amount	(31)		
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 380	JUVENILES: CUSTODIAL INTERROGATION CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 380	JUVENILES: CUSTODIAL INTERROGATION CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (26) Bring forward the cost information as specified in the left-hand column of lines (22) through (26) for the reimbursement claim, e.g., Form 1, (04)(g), means the information is located on Form 1, line (04)(g). 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. The 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 process.

(27) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 380	JUVENILES: CUSTODIAL INTERROGATION CLAIM SUMMARY						FORM 1			
(01) Claimant				(02)		Fiscal Year 20__/20__				
(03) Department										
Claim Statistics										
Number of 16 and 17 year olds that required consultation in accordance with the reimbursable activity										
Direct Costs				Object Accounts						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
(04) Reimbursable Activity				Salaries	Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel	Total
<p>Ensure that youths, ages 16 and 17, <i>except for those who affirmatively request to consult with retained legal counsel</i>, consult with legal counsel prior to custodial interrogation and before the waiver of any <i>Miranda</i> rights. In instances where the youth does not exercise their right to retain a private attorney, this includes providing legal counsel to consult with the youth in person, by telephone, or by video conference prior to a custodial interrogation, and before the waiver of any <i>Miranda</i> rights.</p> <p>Reimbursement is not required in the following situations:</p> <ul style="list-style-type: none"> When the 16 or 17 year old affirmatively requests to consult with retained private counsel prior to interrogation and before waiver of any <i>Miranda</i> rights, which is required by existing state and federal law. For school districts or community college districts, who are authorized but not required by state law to employ peace officers. When the officer who questioned the youth reasonably believed the information the officer sought was necessary to protect life or property from an imminent threat and the officer's questions were limited to those questions that were reasonably necessary to obtain that information. In the normal performance of a probation officer's duties under Welfare and Institutions Code sections 625, 627.5, or 628. 										
(05) Total Direct Costs										

PROGRAM 380	JUVENILES: CUSTODIAL INTERROGATION CLAIM SUMMARY		FORM 1
(01) Claimant	(02)	Fiscal Year 20__ / 20__	
(03) Department			
Indirect Costs			
(06) Indirect Cost Rate	[Refer to Claim Summary Instructions]	%	
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs	[Line (05)(g) plus line (07)]		
Cost Reduction			
(09) Less: Offsetting Revenues (<i>see Attachment A</i>)			
(10) Less: Other Reimbursements			
(11) Total Claimed Amount		[Line (08) minus {line (09) plus line (10)}]	

PROGRAM 380	JUVENILES: CUSTODIAL INTERROGATION CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
- Note: Please refer to the parameters and guidelines for the details of the reimbursable activity.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes. The funds listed on Attachment A **must** be identified as offsetting revenues if used by the claimant to pay for the mandated activities in this program. Complete Attachment A detailing all offsetting revenues.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 380	JUVENILES: CUSTODIAL INTERROGATION DETAILED SUMMARY OF OFFSETTING REVENUES		ATTACHMENT A
(01) Claimant	(02)	Fiscal Year 20 ____ /20 ____	
OFFSETTING REVENUES			Amount
1. Funding appropriated from the General Fund by Statutes 2020, chapter 92 (AB 1869) to backfill a county for the revenue lost due to the repeal of former Penal Code section 987.4 and former Government Code section 27712, which provided funding for the costs of defense counsel and legal assistance in criminal proceedings, to the extent that the funds are used to offset a county's costs to comply with the mandate			
2. Funding made available to counties pursuant to Penal Code section 987.6 for providing legal assistance for persons charged with violations of state criminal law or involuntarily detained under the Lanterman-Petris-Short Act and used to offset a county's costs to comply with the mandate			
TOTAL OFFSETTING REVENUES			

PROGRAM 380	JUVENILES: CUSTODIAL INTERROGATION ACTIVITY COST DETAIL						FORM 2		
(01) Claimant				(02)		Fiscal Year 20___/20___			
(03) Reimbursable Activity: Ensure that youths, ages 16 and 17, <i>except for those who affirmatively request to consult with retained legal counsel</i> , consult with legal counsel prior to custodial interrogation and before the waiver of any <i>Miranda</i> rights. In instances where the youth does not exercise their right to retain a private attorney, this includes providing legal counsel to consult with the youth in person, by telephone, or by video conference prior to a custodial interrogation, and before the waiver of any <i>Miranda</i> rights.									
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel	
(05) Total <input type="text"/> Subtotal <input type="text"/> Page: _____ of _____									

PROGRAM 380	JUVENILES: CUSTODIAL INTERROGATION ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) A separate Form 2 must be prepared for applicable activity.

Note: Please refer to the parameters and guidelines for the details of the reimbursable activity.

- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs										
Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Costs equals Rate times Days or Miles	Rate(s) Verification and/or Invoices

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2025-02
Lead Sampling in Schools: Public Water System No. 3710020 – Program No. 389
August 26, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for Lead Sampling in Schools: Public Water System No. 3710020 program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps and Gs). The [Ps and Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On March 28, 2025, the CSM adopted a Decision finding the test claim order imposes a reimbursable state-mandated program on the City of San Diego, within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Only the City of San Diego is eligible to claim reimbursement for the increased costs incurred as a result of this mandate to the extent the City's costs are paid from proceeds of taxes.

Reimbursement Claim Deadline

- **Initial Reimbursement Claims**

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for the period beginning January 18, 2017 must be filed with the SCO and be delivered or postmarked on or before **December 24, 2025**, before a late fee is assessed. A separate claim must be filed for each fiscal year.

Claims filed more than one year after the filing date will not be accepted.

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps and Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three

years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

If submitting via mail, submit the documents listed for electronic submission and include an additional copy of the Form FAM-27 to:

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

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

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by [email](#).

LEAD SAMPLING IN SCHOOLS: PUBLIC WATER SYSTEM NO. 3710020 CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only		PROGRAM 389
		(19) Program Number 00389		
		(20) Date Filed		
		(21) LRS Input		
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04)1.(g)	
County of Location		(23)	FORM 1, (04)2.(g)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (06)	
City, State, and Zip Code		(25)	FORM 1, (07)	
(03)	Type of Claim	(26)	FORM 1, (09)	
(04)	(09) Reimbursement	(27)	FORM 1, (10)	
(05)	(10) Combined	(28)		
(06)	(11) Amended	(29)		
(07)	(12) Fiscal Year of Cost	(30)		
(08)	(13) Total Claimed Amount	(31)		
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	
(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 389	LEAD SAMPLING IN SCHOOLS: PUBLIC WATER SYSTEM NO. 3710020 CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 389	LEAD SAMPLING IN SCHOOLS: PUBLIC WATER SYSTEM NO. 3710020 CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (27) Bring forward the cost information as specified in the left-hand column of lines (22) through (27) for the reimbursement claim, e.g., Form 1, (04) 1.(g), means the information is located on Form 1, block (04), line 1., column (g). 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. The 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 process.

(28) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

If submitting via mail, submit the documents listed for electronic submission and include an additional copy of the Form FAM-27 to:

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

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

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 389	LEAD SAMPLING IN SCHOOLS: PUBLIC WATER SYSTEM NO. 3710020 CLAIM SUMMARY	FORM 1					
(01) Claimant		(02) Fiscal Year 20 ____ /20 ____					
(03) Department							
Direct Costs	Object Accounts						
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
1. Submit to the State Water Board's Division of Drinking Water (DDW) a comprehensive list of the names and addresses of all K-12 schools served water through a utility meter [by the claimant] by July 1, 2017.							
2. If an authorized school representative of a private K-12 school or a public K-12 school in the claimant's service area requests lead sampling assistance in writing by November 1, 2019: <ul style="list-style-type: none"> a. Respond in writing within 60 days and schedule a meeting with school officials to develop a sampling plan; b. Finalize a sampling plan and complete initial sampling within 90 days [or an alternative time schedule approved by DDW]; c. Collect one to five samples at each school, from regularly used drinking fountains, cafeteria or food preparation areas, or reusable bottle filling stations, selected according to the sampling plan, and using the sampling guidance provided in Appendix A; d. Collect lead samples during the school year, on a Tuesday, Wednesday, Thursday, or Friday on a day that school is in session and has been in session for at least one day prior to the day of sampling; e. Ensure samples are collected by an adequately trained water system representative; f. Submit the samples to an Environmental Laboratory Accreditation Program certified laboratory for analysis; g. Require the laboratory to submit the data electronically to DDW; h. Provide a copy of the results to the school representative; i. Within two business days of a result that shows an exceedance of 15 parts per billion (ppb), notify the school of the sample result; j. If an initial sample shows an exceedance of 15 ppb: <ul style="list-style-type: none"> • Collect an additional sample within 10 days if the sample site remains in service; • Collect a third sample within 10 business days after notification that a resample result is less than or equal to 15 ppb; • Collect at least one more lead sample at a sample site where the school has completed some corrective action following an initial lead sample result over 15 ppb; 							

PROGRAM <div style="font-size: 24pt; font-weight: bold;">389</div>	LEAD SAMPLING IN SCHOOLS: PUBLIC WATER SYSTEM NO. 3710020 CLAIM SUMMARY	FORM <div style="font-size: 36pt; font-weight: bold;">1</div>
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(01) Claimant	(02) Fiscal Year 20 ____ /20 ____
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(03) Department

Direct Costs	Object Accounts						
(04) Reimbursable Activities (Continued)	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
2. If an authorized school representative of a private K-12 school or a public K-12 school in the claimant's service area requests lead sampling assistance in writing by November 1, 2019: k. Ensure that the water system receives the results of repeat lead samples from the laboratory in no more than 10 business days; l. Discuss the lead sample results with the school prior to releasing the sample results to the public, and within 10 days of receiving the results from the laboratory; m. Communicate with the school after lead sampling and assist the school with the interpretation of laboratory results and provide information regarding potential corrective actions if the results confirm lead levels above 15 ppb. The water system is not responsible for the costs of any corrective action or maintenance; n. Keep records of all requests for lead related assistance and provide the records to DDW, upon request; o. Include in the annual Consumer Confidence Report a statement summarizing the number of schools requesting lead sampling.							

Beginning January 1, 2018, any lead testing conducted by the claimant on those public schools constructed or modernized before January 1, 2010, that did not request testing before January 1, 2018, is not required by the test claim order and is not reimbursable.

(05) Total Direct Costs							
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Indirect Costs							
(06) Indirect Cost Rate	[From ICRP or 10%]					%	
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]						
(08) Total Direct and Indirect Costs	[Line (05)(g) plus line (07)]						

Cost Reduction							
(09) Less: Offsetting Revenues							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount	[Line (08) minus {line (09) plus line (10)}]						

PROGRAM 389	LEAD SAMPLING IN SCHOOLS: PUBLIC WATER SYSTEM NO. 3710020 CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.

 Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an Indirect Cost Rate Proposal (ICRP). If an indirect cost rate of greater than 10% is used, include the ICRP with the claim.
- (07) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's ICRP in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 389	LEAD SAMPLING IN SCHOOLS: PUBLIC WATER SYSTEM NO. 3710020 ACTIVITY COST DETAIL	FORM 2
(01) Claimant		(02) Fiscal Year 20__/20__
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.		
<div style="border: 1px solid black; padding: 10px;"> <p>1. <input type="checkbox"/> Submit to the State Water Board's Division of Drinking Water (DDW) a comprehensive list of the names and addresses of all K-12 schools served water through a utility meter [by the claimant] by July 1, 2017;</p> <p>2. <input type="checkbox"/> If an authorized school representative of a private K-12 school or a public K-12 school in the claimant's service area requests lead sampling assistance in writing by November 1, 2019:</p> <ul style="list-style-type: none"> a. Respond in writing within 60 days and schedule a meeting with school officials to develop a sampling plan; b. Finalize a sampling plan and complete initial sampling within 90 days [or an alternative time schedule approved by DDW]; c. Collect one to five samples at each school, from regularly used drinking fountains, cafeteria or food preparation areas, or reusable bottle filling stations, selected according to the sampling plan, and using the sampling guidance provided in Appendix A; d. Collect lead samples during the school year, on a Tuesday, Wednesday, Thursday, or Friday on a day that school is in session and has been in session for at least one day prior to the day of sampling; e. Ensure samples are collected by an adequately trained water system representative; f. Submit the samples to an Environmental Laboratory Accreditation Program certified laboratory for analysis; g. Require the laboratory to submit the data electronically to DDW; h. Provide a copy of the results to the school representative; i. Within two business days of a result that shows an exceedance of 15 parts per billion (ppb), notify the school of the sample result; j. If an initial sample shows an exceedance of 15 ppb: <ul style="list-style-type: none"> • Collect an additional sample within 10 days if the sample site remains in service; • Collect a third sample within 10 business days after notification that a resample result is less than or equal to 15 ppb; • Collect at least one more lead sample at a sample site where the school has completed some corrective action following an initial lead sample result over 15 ppb; k. Ensure that the water system receives the results of repeat lead samples from the laboratory in no more than 10 business days; l. Discuss the lead sample results with the school prior to releasing the sample results to the public, and within 10 days of receiving the results from the laboratory; m. Communicate with the school after lead sampling and assist the school with the interpretation of laboratory results and provide information regarding potential corrective actions if the results confirm lead levels above 15 ppb. The water system is not responsible for the costs of any corrective action or maintenance; n. Keep records of all requests for lead related assistance and provide the records to DDW, upon request; o. Include in the annual Consumer Confidence Report a statement summarizing the number of schools requesting lead sampling. <p>Beginning January 1, 2018, any lead testing conducted by the claimant on those public schools constructed or modernized before January 1, 2010, that did not request testing before January 1, 2018, is not required by the test claim order and is not reimbursable.</p> </div>		

PROGRAM <div style="font-size: 24pt; font-weight: bold; margin-top: 5px;">389</div>	LEAD SAMPLING IN SCHOOLS: PUBLIC WATER SYSTEM NO. 3710020 ACTIVITY COST DETAIL	FORM <div style="font-size: 24pt; font-weight: bold; margin-top: 5px;">2</div>
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(01) Claimant				(02) Fiscal Year 20__/20__				
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel
(05) Total <input style="width: 40px;" type="text"/> Subtotal <input style="width: 40px;" type="text"/> Page: ____ of ____								

PROGRAM 389	LEAD SAMPLING IN SCHOOLS: PUBLIC WATER SYSTEM NO. 3710020 ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) A separate Form 2 must be prepared for each applicable activity.

Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.

- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs										
Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate Mileage Rate, and Travel Cost	Days Miles, and Travel Mode						Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2018-02
Local Agency Employee Organizations: Impasse Procedures II – Program No. 371
December 27, 2018
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Local Agency Employee Organizations: Impasse Procedures II program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On May 25, 2018, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county, city and county, or special district, as defined in GC section 17518, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement, other than a charter city, charter county, or charter city and county with a charter prescribing binding arbitration in the case of an impasse, pursuant to GC section 3505(e), whose costs for this program are paid from proceeds of taxes that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

Special districts, subject to tax and spend limitations pursuant to the provisions of Articles XIII A and B of the California Constitution, are eligible to file a claim for reimbursement. To establish proof of eligibility and to minimize payment delays, SCO requests that special district claimants submit a supporting document affirming that the special district received an annual allocation of property tax revenue from the county pursuant to Article XIII A of the California Constitution. This may include a Board of Directors Resolution establishing the appropriation limit for the fiscal year being claimed, in compliance with Article XIII B of the California Constitution.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to section 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

LOCAL AGENCY EMPLOYEE ORGANIZATIONS: IMPASSE PROCEDURES II CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00371 (20) Date Filed (21) LRS Input	PROGRAM 371
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) 1. (e)
County of Location		(23)	FORM 1, (04) 2. (e)
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) 3. (e)
City, State, and Zip Code		(25)	FORM 1, (04) 4. (e)
(03)	Type of Claim	(26)	FORM 1, (06)
(04)	(09) Reimbursement	(27)	FORM 1, (07)
(05)	(10) Combined	(28)	FORM 1, (09)
(06)	(11) Amended	(29)	FORM 1, (10)
(07)	(12) Fiscal Year of Cost	(30)	
(08)	(13) Total Claimed Amount	(31)	
(14) Less: 10% Late Penalty		(32)	
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 371	LOCAL AGENCY EMPLOYEE ORGANIZATIONS: IMPASSE PROCEDURES II CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (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. **Note:** Combined claims may be filed only when the county is the fiscal agent for the claimant.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 371	LOCAL AGENCY EMPLOYEE ORGANIZATIONS: IMPASSE PROCEDURES II CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (29) Bring forward the cost information as specified in the left-hand column of lines (22) through (29) for the reimbursement claim, e.g., Form 1, (04) 1. (e) means the information is located on Form 1, section (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. The 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 process.

(30) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 371	LOCAL AGENCY EMPLOYEE ORGANIZATIONS: IMPASSE PROCEDURES II CLAIM SUMMARY					FORM 1
(01) Claimant			(02)		Fiscal Year 20 ____ /20 ____	
(03) Leave blank.						
Direct Costs			Object Accounts			
			(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets
(04) Reimbursable Activities						(e) Total
1. Within five (5) days after receipt of a written request, select a member of the factfinding panel, and pay the costs of that member. (See Form 1, Claim Summary Instructions for more details.)						
2. Meet with the factfinding panel within ten (10) days after its appointment.						
3. Furnish the factfinding panel, upon its request, with all records, papers, and information in their possession relating to any matter under investigation by or in issue before the factfinding panel.						
4. Receive and make publicly available the written advisory findings and recommendations of the factfinding panel if the dispute is not settled within thirty (30) days of appointment of the panel.						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate			[Refer to Claim Summary Instructions]			%
(07) Total Indirect Costs			[Refer to Claim Summary Instructions]			
(08) Total Direct and Indirect Costs			[Line (05)(e) plus line (07)]			
Cost Reduction						
(09) Less: Offsetting Revenues						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount			[Line (08) minus {line (09) plus line (10)}]			

PROGRAM 371	LOCAL AGENCY EMPLOYEE ORGANIZATIONS: IMPASSE PROCEDURES II CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Leave blank.
- (04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (g), to Form 1, block (04), columns (a) through (d), in the appropriate row. Total each row.

Activities:

1. Within five (5) days after receipt of the written request from the employee organization to submit the parties' differences to a factfinding panel, select a member of the factfinding panel, and pay the costs of that member; pay half the costs of the PERB-selected chairperson, or another chairperson mutually agreed upon, including per diem, travel, and subsistence expenses, and; pay half of any other mutually incurred costs for the factfinding process.
 2. Meet with the factfinding panel within ten (10) days after its appointment.
 3. Furnish the factfinding panel, upon its request, with all records, papers, and information in their possession relating to any matter under investigation by or in issue before the factfinding panel.
 4. Receive and make publicly available the written advisory findings and recommendations of the factfinding panel if the dispute is not settled within thirty (30) days of appointment of the panel.
- (05) Total columns (a) through (e).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funding, and other state funding that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM <div style="font-size: 2em; font-weight: bold;">371</div>	LOCAL AGENCY EMPLOYEE ORGANIZATIONS: IMPASSE PROCEDURES II ACTIVITY COST DETAIL	FORM <div style="font-size: 2em; font-weight: bold;">2</div>
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> 1. Within five (5) days after receipt of a written request, select a member of the factfinding panel, and pay the costs of that member. <i>(See Form 1, Claim Summary Instructions for more details.)</i>	<input type="checkbox"/> 3. Furnish the factfinding panel, upon its request, with all records, papers, and information in their possession relating to any matter under investigation by or in issue before the factfinding panel.
<input type="checkbox"/> 2. Meet with the factfinding panel within ten (10) days after its appointment.	<input type="checkbox"/> 4. Receive and make publicly available the written advisory findings and recommendations of the factfinding panel if the dispute is not settled within thirty (30) days of appointment of the panel.

(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	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____						

PROGRAM 371	LOCAL AGENCY EMPLOYEE ORGANIZATIONS: IMPASSE PROCEDURES II ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity box checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, materials and supplies used, contract services, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns							Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked				Copy of Timesheets
Benefits	Activities Performed	Benefit Rate		Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Costs equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service			Costs equal Hourly Rate times Hours Worked or Total Contract Cost		Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage				Costs equal Total Cost times Usage	Copy of Contract and/or Invoices

- (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 activity costs, number each page. Enter totals from line (05), columns (d) through (g) on Form 1, block (04), columns (a) through (d) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2013-12
Local Agency Ethics – Program No. 334
January 03, 2013
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Local Agency Ethics program. SCO issue these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On May 25, 2012, CSM adopted a Statement of Decision finding that the test claim legislation imposed a partially reimbursable state-mandated program on general law counties and those eligible special districts subject to the tax-and-spend provisions of Articles XIII A and XIII B, that are required by their enabling acts to provide reimbursement of expenses, within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

General law counties and those eligible special districts subject to the tax-and-spend provisions of Articles XIII A and XIII B of the California Constitution, that are required by their enabling act to provide reimbursement of expenses to perform the reimbursable activities, are eligible to claim reimbursement.

To establish proof of eligibility and to minimize payment delays, SCO requests that special district claimants submit a supporting document affirming that the special district received an annual allocation of property tax revenue from the county pursuant to Article XIII A of the California Constitution. This may include a Board of Directors Resolution establishing the appropriation limit for the fiscal year being claimed, in compliance with Article XIII B of the California Constitution.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

LOCAL AGENCY ETHICS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00334 (20) Date Filed (21) LRS Input	PROGRAM 334
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) 1. (g)
County of Location		(23)	FORM 1, (04) 2. (g)
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) 3. (g)
City, State, and Zip Code		(25)	FORM 1, (04) 4. (g)
(03)	Type of Claim	(26)	FORM 1, (06)
(04)	(09) Reimbursement	(27)	FORM 1, (07)
(05)	(10) Combined	(28)	FORM 1, (09)
(06)	(11) Amended	(29)	FORM 1, (10)
(07)	(12) Fiscal Year of Cost	(30)	
(08)	(13) Total Claimed Amount	(31)	
(14) Less: 10% Late Penalty		(32)	
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 334	LOCAL AGENCY ETHICS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 334	LOCAL AGENCY ETHICS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (29) Bring forward the cost information as specified in the left-hand column of lines (22) through (29) for the reimbursement claim, e.g., Form 1, (04) 1. (g), means the information is located on Form 1, block (04), line 1., column (g). 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. The 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 process.

(30) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 334	LOCAL AGENCY ETHICS CLAIM SUMMARY						FORM 1	
(01) Claimant				(02) Fiscal Year 20____/20____				
(03) Department								
Direct Costs		Object Accounts						
		(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
(04) Reimbursable Activities								
1. Adopt a written policy specifying the types of occurrences that qualify a member of the legislative body to receive reimbursement of expenses.								
2. Provide expense report forms to the members of the legislative body.								
3. Provide information on training courses to meet the ethics training requirements at least once annually.								
4. Maintain training records indicating the dates and providers for five years.								
(05) Total Direct Costs								
Indirect Costs								
(06) Indirect Cost Rate				[Refer to Claim Summary Instructions]			%	
(07) Total Indirect Costs				[Refer to Claim Summary Instructions]				
(08) Total Direct and Indirect Costs				[Line (05)(g) plus line (07)]				
Cost Reduction								
(09) Less: Offsetting Revenues								
(10) Less: Other Reimbursements								
(11) Total Claimed Amount						[Line (08) minus {line (09) plus line (10)}]		

PROGRAM 334	LOCAL AGENCY ETHICS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 334	LOCAL AGENCY ETHICS ACTIVITY COST DETAIL							FORM 2
(01) Claimant				(02) Fiscal Year 20____/20____				
<p>(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.</p> <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"> <input type="checkbox"/> 1. Adopt a written policy specifying the types of occurrences that qualify a member of the legislative body to receive reimbursement of expenses. </div> <div style="width: 50%;"> <input type="checkbox"/> 3. Provide information on training courses to meet the ethics training requirements at least once annually. </div> <div style="width: 50%;"> <input type="checkbox"/> 2. Provide expense report forms to the members of the legislative body. </div> <div style="width: 50%;"> <input type="checkbox"/> 4. Maintain training records indicating the dates and providers for five years. </div> </div>								
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____								

PROGRAM 334	LOCAL AGENCY ETHICS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs										
Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2005-08
Local Elections: Consolidation – Program No. 259
September 30, 2005
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants can use for filing claims for the Local Elections: Consolidation program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On July 27, 2004, the Governor enacted Chapter 206, Statutes of 2004 (AB 2854) to make optional the requirement that counties conduct an analysis to determine the cost-effectiveness of a consolidation request and submit the cost-effectiveness report to the board of supervisors.

On November 8, 2004, SCO requested that CSM amend the Ps and Gs for the Local Elections: Consolidation program to clarify that the above activities are no longer eligible for reimbursement.

On July 28, 2005, CSM adopted the Ps and Gs amendment to clarify that conducting a cost-benefit analysis and submitting a cost-effectiveness report to the board of supervisors are not eligible for reimbursement effective July 27, 2004.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Counties that do not approve an election consolidation request are eligible to claim reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551, 17560 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. 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 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, notices of order of suspension or revocation, sworn reports, arrest reports, notices to appear, employee time records, or time logs, 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, 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 the 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

LOCAL ELECTIONS: CONSOLIDATION CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00259 (20) Date Filed (21) LRS Input		PROGRAM 259
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) 1. (g)	
County of Location		(23)	FORM 1, (04) 2. (g)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) 3. (g)	
City, State, and Zip Code		(25)	FORM 1, (06)	
(03)	Type of Claim	(26)	FORM 1, (07)	
(04)	(09) Reimbursement	(27)	FORM 1, (09)	
(05)	(10) Combined	(28)	FORM 1, (10)	
(06)	(11) Amended	(29)		
(07)	(12) Fiscal Year of Cost	(30)		
(08)	(13) Total Claimed Amount	(31)		
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 259	LOCAL ELECTIONS: CONSOLIDATION CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 259	LOCAL ELECTIONS: CONSOLIDATION CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (28) Bring forward the cost information as specified in the left-hand column of lines (22) through (28) for the reimbursement claim, e.g., Form 1, (04) 1. (g), means the information is located on Form 1, block (04), line 1, column (g). 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. The 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 process.

(29) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 259	LOCAL ELECTIONS: CONSOLIDATION CLAIM SUMMARY						FORM 1
(01) Claimant					(02)		Fiscal Year 20__/20__
(03) Department							
Direct Costs		Object Accounts					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
1. Prepare and Mail Required Notice							
2. Prepare Notice of Board of Supervisors Meeting							
3. Conduct Impact Analysis Review							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate					[Refer to Claim Summary Instructions]		%
(07) Total Indirect Costs					[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs					[Line (05)(g) plus line (07)]		
Cost Reduction							
(09) Less: Offsetting Revenues							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount						[Line (08) minus {line (09) plus line (10)}]	

PROGRAM 259	LOCAL ELECTIONS: CONSOLIDATION CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 259	LOCAL ELECTIONS: CONSOLIDATION ACTIVITY COST DETAIL						FORM 2	
(01) Claimant				(02)		Fiscal Year 20__ / 20__		
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.								
<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> 1. Prepare and Mail Required Notice </div> <div> <input type="checkbox"/> 3. Conduct Impact Analysis Review </div> </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 2. Prepare Notice of Board of Supervisors Meeting </div>								
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____								

PROGRAM 259	LOCAL ELECTIONS: CONSOLIDATION ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost Quantity	Usage					Costs equal Total Cost Times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2009-05
Local Government Employee Relations – Program No. 298
August 3, 2009
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants can use for filing claims for the Local Government Employee Relations program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On December 4, 2006, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county, special district, or other local agency subject to the jurisdiction of the Public Employment Relations Board (PERB) that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

The City of Los Angeles and the County of Los Angeles are not eligible claimants because they are specifically excluded from PERB's jurisdiction pursuant to GC section 3507.

Special districts, subject to tax and spend limitations pursuant to the provisions of Articles XIII A and B of the California Constitution, are eligible to file a claim for reimbursement. To establish proof of eligibility and to minimize payment delays, SCO requests that special district claimants submit a supporting document affirming that the special district received an annual allocation of property tax revenue from the county pursuant to Article XIII A of the California Constitution. This may include a Board of Directors Resolution establishing the appropriation limit for the fiscal year being claimed, in compliance with Article XIII B of the California Constitution.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**). However, a county may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds **\$1,000**, even if the individual direct service district's or special district's claim does not each exceed **\$1,000**. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when 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 direct service district or special district provides a written notice of its intent to file a separate claim to the county and to 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. These 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 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 the 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review 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 Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO no later than three years after the date that 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

LOCAL GOVERNMENT EMPLOYEE RELATIONS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00298 (20) Date Filed (21) LRS Input	PROGRAM 298
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) A. 1.(g)
County of Location		(23)	FORM 1, (04) A. 2.(g)
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) A. 3.(g)
City, State, and Zip Code		(25)	FORM 1, (04) B. 1.(g)
(03)	Type of Claim	(26)	FORM 1, (04) B. 2.(g)
(04)	(09) Reimbursement	(27)	FORM 1, (04) B. 3.(g)
(05)	(10) Combined	(28)	FORM 1, (06)
(06)	(11) Amended	(29)	FORM 1, (07)
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (09)
(08)	(13) Total Claimed Amount	(31)	FORM 1, (10)
(14) Less: 10% Late Penalty		(32)	
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 298	LOCAL GOVERNMENT EMPLOYEE RELATIONS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (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 in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 298	LOCAL GOVERNMENT EMPLOYEE RELATIONS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (31) Bring forward the cost information as specified in the left-hand column of lines (22) through (31) for the reimbursement claim, e.g., Form 1, (04) A. 1. (g), means the information is located on Form 1, block (04), line A. 1., column (g). 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. The 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 process.

(32) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 298	LOCAL GOVERNMENT EMPLOYEE RELATIONS CLAIM SUMMARY						FORM 1	
(01) Claimant					(02) Fiscal Year 20__ / 20__			
(03) Department								
Direct Costs		Object Accounts						
		(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
(04) Reimbursable Activities								
A. One-Time Activities								
1. Establish Procedures and Documentation								
2. Training for Employees								
3. Establish Procedures and Systems								
B. Ongoing Activities								
1. Deduction from Employees' Wages								
2. Receipt of Proof of In Lieu Payments								
3. Reimbursable Activities for PERB Matters								
(05) Total Direct Costs								
Indirect Costs								
(06) Indirect Cost Rate					[Refer to Claim Summary Instructions]		%	
(07) Total Indirect Costs					[Refer to Claim Summary Instructions]			
(08) Total Direct and Indirect Costs					[Line (05)(g) plus line (07)]			
Cost Reduction								
(09) Less: Offsetting Revenues								
(10) Less: Other Reimbursements								
(11) Total Claimed Amount					[Line (08) minus {line (09) plus line (10)}]			

PROGRAM 298	LOCAL GOVERNMENT EMPLOYEE RELATIONS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 must be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 298	LOCAL GOVERNMENT EMPLOYEE RELATIONS ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year <div style="text-align: right;">20__ / 20__</div>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

A. One-Time Activities <input type="checkbox"/> 1. Establish Procedures and Documentation <input type="checkbox"/> 2. Training for Employees <input type="checkbox"/> 3. Establish Procedures and Systems	B. Ongoing Activities <input type="checkbox"/> 1. Deduction from Employees' Wages <input type="checkbox"/> 2. Receipt of Proof of In Lieu Payments <input type="checkbox"/> 3. Reimbursable Activities for PERB Matters
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(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel
(05) Total <input type="text"/> Subtotal <input type="text"/> Page: ____ of ____								

PROGRAM 298	LOCAL GOVERNMENT EMPLOYEE RELATIONS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and / or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices

- (05) Total line (04), columns (d) through (i), and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2012-42
Medi-Cal Beneficiary Probate – Program No. 43
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Medi-Cal Beneficiary Probate program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The amended [Ps & Gs](#) are an integral part of the claiming instructions and are located on the CSM's website.

On December 2, 1982, CSM (formerly the State Board of Control) adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

On January 29, 2010, CSM approved the amendments to the Ps & Gs to clarify source documentation requirements and record retention language, as requested by SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps and Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

MEDI-CAL BENEFICIARY PROBATE CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00043 (20) Date Filed (21) LRS Input		PROGRAM 043
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (05) (e)	
County of Location		(23)	FORM 1, (06)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (07)	
City, State, and Zip Code		(25)		
(03)	Type of Claim	(26)		
(04)	(09) Reimbursement	(27)		
(05)	(10) Combined	(28)		
(06)	(11) Amended	(29)		
(07)	(12) Fiscal Year of Cost	(30)		
(08)	(13) Total Claimed Amount	(31)		
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 043	MEDI-CAL BENEFICIARY PROBATE CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (08). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 043	MEDI-CAL BENEFICIARY PROBATE CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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- (22) to (24) Bring forward the cost information as specified in the left-hand column of lines (22) through (24) for the reimbursement claim, e.g., Form 1, (05)(e), means the information is located on Form 1, line (05), 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. The 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 process.
- (25) to (36) Leave blank.
- (37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim.
- (38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.
- (39) Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 043	MEDI-CAL BENEFICIARY PROBATE CLAIM SUMMARY				FORM 1
(01) Claimant			(02)		Fiscal Year 20__/20__
(03) Department					
(04) Computation of Claimable Increased Costs					
(a) Case Number or Name of Decedents	(b) Cost of Providing the Required Information	(c) Cost of All County Services Provided to the Estate	(d) Reimbursement Received by County from the Estate	(e) Claimable Increased Costs Col. (b) minus [Col. (b) divide Col. (c)] times Col. (d)]	
(05) Claimable Increased Costs Total <input style="width: 40px;" type="text"/> Subtotal <input style="width: 40px;" type="text"/> Page: ____ of ____					
Cost Reduction					
(06) Less: Offsetting Revenues					
(07) Less: Other Reimbursements					
(08) Total Claimed Amount				[Line (05) minus {line (06) plus line (07)}]	

PROGRAM 043	MEDI-CAL BENEFICIARY PROBATE CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 must be completed for each department.
- (04) Computation of Claimable Increased Costs. Enter information as follows:

Column (a), the case number or name of the decedents.

Column (b), the county's customary charge per case for providing the required information to the Director of Health Services. **(Attach a worksheet detailing the costs stated in column (b)).**

Note: Compensation for indirect costs is eligible for reimbursement and may be included within the calculation of the amount stated in column (b). Claimants have the option of using the flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate exceeds the flat rate. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP. An officially approved ICRP must be submitted with the claim when the indirect cost rate exceeds the flat rate.

Column (c), the county's customary charge per case for providing all county services to the estate of the decedent. **(Attach a worksheet detailing the costs for those cases which are significantly different than the customary rate.)**

Column (d), the amount of reimbursement the county has received from the estate of the decedent for the cost of services rendered.

Column (e), the formula for computing the claimable increased costs:

Claimable Increased Costs equal Column (b) minus [(Column (b) divide Column (c)) times Column (d)]

- (05) Enter the sum of the Claimable Increased Costs for all the deceased Medi-Cal recipients. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed, number each page.
- (06) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (07) 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.
- (08) From Increased Costs, line (05), subtract the sum of Offsetting Revenues, line (06), and Other Reimbursements, line (07). Enter the total on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2014-08
Medi-Cal Eligibility of Juvenile Offenders – Program No. 361
July 3, 2014
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Medi-Cal Eligibility of Juvenile Offenders program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps &Gs). The [Ps &Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On December 6, 2013, CSM adopted a Statement of Decision finding that the Welfare and Institution Code section 14029.5 imposed a partially reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county or city and county, as defined in GC section 17515, that incurs increased costs as a result of this mandate, is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

MEDI-CAL ELIGIBILITY OF JUVENILE OFFENDERS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only		PROGRAM 361
		(19) Program Number 00361		
		(20) Date Filed		
		(21) LRS Input		
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) A. 1. (g)	
County of Location		(23)	FORM 1, (04) A. 2. (g)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B. 1. (g)	
City, State, and Zip Code		(25)	FORM 1, (04) B. 2. (g)	
(03)	Type of Claim	(26)	FORM 1, (04) B. 3. (g)	
(04)	(09) Reimbursement <input type="checkbox"/>	(27)	FORM 1, (04) B. 4. (g)	
(05)	(10) Combined <input type="checkbox"/>	(28)	FORM 1, (06)	
(06)	(11) Amended <input type="checkbox"/>	(29)	FORM 1, (07)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (09)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (10)	
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due From State		(35)		
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 361	MEDI-CAL ELIGIBILITY OF JUVENILE OFFENDERS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 361	MEDI-CAL ELIGIBILITY OF JUVENILE OFFENDERS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (31) Bring forward the cost information as specified in the left-hand column of lines (22) through (31) for the reimbursement claim, e.g., Form 1, (04) A.1. (g), means the information is located on Form 1, block (04), line A.1., column (g). 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. The 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 process.

(32) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 361	MEDI-CAL ELIGIBILITY OF JUVENILE OFFENDERS CLAIM SUMMARY	FORM 1
(01) Claimant		(02) Fiscal Year 20 ____ /20 ____
(03) Department		
Direct Costs	Object Accounts	
(04) Reimbursable Activities	(a) Salaries	(b) Benefits
	(c) Materials and Supplies	(d) Contract Services
	(e) Fixed Assets	(f) Travel
	(g) Total	
A. For County Juvenile Detention Facilities		
1. Provide appropriate County Welfare Department (CWD) with ward's information. (For minor wards, see provisions in A.2.)		
2. If the ward is a minor, notify the parent or guardian of the intention to submit the information to the CWD.		
B. For County Welfare Departments		
1. Initiate an application for benefits under the Medi-Cal program for all juvenile wards. (From January 1, 2008, until December 31, 2008) N/A		
2. Initiate an application for benefits under the Medi-Cal program for wards not already enrolled in the Medi-Cal program. If ward is a minor, promptly contact the parent or guardian to arrange for completion of the application.		
3. Forward the ward's information, with parental or guardian consent if ward is a minor, to the appropriate entity to determine eligibility.		
4. If ward is eligible, provide sufficient documentation to enable the ward to obtain necessary medical care upon release from custody. (The activity to "determine the individual's eligibility for benefits under the Medi-Cal program" is not reimbursable.)		
(05) Total Direct Costs		
Indirect Costs		
(06) Indirect Cost Rate	[Refer to Claim Summary Instructions]	%
(07) Total Indirect Costs	[Refer to Claim Summary Instructions]	
(08) Total Direct and Indirect Costs	[Line (05)(g) plus line (07)]	
Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) minus {line (09) plus line (10)}]	

PROGRAM 361	MEDI-CAL ELIGIBILITY OF JUVENILE OFFENDERS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 361	MEDI-CAL ELIGIBILITY OF JUVENILE OFFENDERS ACTIVITY COST DETAIL						FORM 2		
(01) Claimant				(02) Fiscal Year 20__ / 20__					
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.									
A. For County Juvenile Detention Facilities									
<input type="checkbox"/> 1. Provide appropriate County Welfare Department (CWD) with ward's information. (For minor wards, see provisions in A.2.)					<input type="checkbox"/> 2. If the ward is a minor, notify the parent or guardian of the intention to submit the information to the CWD.				
B. For County Welfare Departments									
<input type="checkbox"/> 1. Initiate an application for benefits under the Medi-Cal program for all juvenile wards. (From January 1, 2008, until December 31, 2008) N/A					<input type="checkbox"/> 3. Forward the ward's information, with parental or guardian consent if ward is a minor, to the appropriate entity to determine eligibility.				
<input type="checkbox"/> 2. Initiate an application for benefits under the Medi-Cal program for wards not already enrolled in the Medi-Cal program. If ward is a minor, promptly contact the parent or guardian to arrange for completion of the application.					<input type="checkbox"/> 4. If ward is eligible, provide sufficient documentation to enable the ward to obtain necessary medical care upon release from custody. (The activity to "determine the individual's eligibility for benefits under the Medi-Cal program" is not reimbursable.)				
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel	
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____									

PROGRAM 361	MEDI-CAL ELIGIBILITY OF JUVENILE OFFENDERS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Quantity			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Total Travel Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2006-04
Peace Officer Personnel Records: Unfounded Complaints and Discovery -
Program No. 264
February 21, 2006
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Peace Officer Personnel Records: Unfounded Complaints and Discovery program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On September 25, 2003, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city or county, as defined in GC sections 17511 and 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PEACE OFFICER PERSONNEL RECORDS: UNFOUNDED COMPLAINTS AND DISCOVERY CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00264 (20) Date Filed (21) LRS Input	PROGRAM 264
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) A. 1.(f)
County of Location		(23)	FORM 1, (04) B. 1.(f)
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B. 2.(f)
City, State, and Zip Code		(25)	FORM 1, (04) C. 1.(f)
(03)	Type of Claim	(26)	FORM 1, (04) C. 2.(f)
(04)	(09) Reimbursement	(27)	FORM 1, (06)
(05)	(10) Combined	(28)	FORM 1, (07)
(06)	(11) Amended	(29)	FORM 1, (09)
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (10)
(08)	(13) Total Claimed Amount	(31)	
(14) Less: 10% Late Penalty		(32)	
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 264	PEACE OFFICER PERSONNEL RECORDS: UNFOUNDED COMPLAINTS AND DISCOVERY CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 264	PEACE OFFICER PERSONNEL RECORDS: UNFOUNDED COMPLAINTS AND DISCOVERY CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (30) Bring forward the cost information as specified in the left-hand column of lines (22) through (30) for the reimbursement claim, e.g., Form 1, (04) A. 1. (f), means the information is located on Form 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. The 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 process.

(31) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 264	PEACE OFFICER PERSONNEL RECORDS: UNFOUNDED COMPLAINTS AND DISCOVERY CLAIM SUMMARY					FORM 1	
(01) Claimant				(02)		Fiscal Year 20__/20__	
(03) Department							
Direct Costs		Object Accounts					
		(a)	(b)	(c)	(d)	(e)	(f)
(04) Reimbursable Activities		Salaries	Benefits	Materials and Supplies	Contract Services	Fixed Assets	Total
A. Notice to Peace Officers							
1. Provide Immediate Notice to Officer							
B. Record Retention							
1. Retain Complaints and Reports for 3 More Years							
2. Maintain Separate Files							
C. Notice to Complaining Parties							
1. Provide a Copy of Complaint to Complainant							
2. Provide Written Notification to Complainant in 30 days							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate					[Refer to Claim Summary Instructions]	%	
(07) Total Indirect Costs					[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs					[Line (05)(f) plus line (07)]		
Cost Reduction							
(09) Less: Offsetting Revenues							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount						[Line (08) minus {line (09) plus line (10)}]	

PROGRAM 264	PEACE OFFICER PERSONNEL RECORDS: UNFOUNDED COMPLAINTS AND DISCOVERY CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.

Activity B.1.

Staff time is not required or reimbursable for this activity. For additional information, please see page 4 of the Parameters and Guidelines.

- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM <div style="font-size: 24pt; font-weight: bold;">264</div>	PEACE OFFICER PERSONNEL RECORDS: UNFOUNDED COMPLAINTS AND DISCOVERY ACTIVITY COST DETAIL	FORM <div style="font-size: 24pt; font-weight: bold;">2</div>
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(01) Claimant	(02)	Fiscal Year 20__ / 20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

A. Notice to Peace Officers <input type="checkbox"/> 1. Provide Immediate Notice to Officer	B. Record Retention <input type="checkbox"/> 1. Retain Complaints and Reports for 3 More Years <input type="checkbox"/> 2. Maintain Separate Files	C. Notice to Complaining Party <input type="checkbox"/> 1. Provide a Copy of Complaints to Complainant <input type="checkbox"/> 2. Provide Written Notification to Complainant in 30 days
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(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____					
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PROGRAM 264	PEACE OFFICER PERSONNEL RECORDS: UNFOUNDED COMPLAINTS AND DISCOVERY ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost		Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage	Copy of Contract and/or Invoices

- (05) Total line (04), columns (d) through (h), and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2019-02
Peace Officer Training: Mental Health/Crisis Intervention – Program No. 373
December 18, 2019
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Peace Officer Training: Mental Health/Crisis Intervention program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On September 27, 2019, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county, city and county, as defined in GC sections 17511 and 17515, or a police protection district that wholly supplants the law enforcement functions of the county within their jurisdiction pursuant to GC section 53060.7, that are required to have a Field Training Program under California Code of Regulations, title 11, section 1004 and have appointed or assigned field training officers (FTOs) for that program, and that incur increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by February 15 following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to section 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PEACE OFFICER TRAINING: MENTAL HEALTH/CRISIS INTERVENTION CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00373 (20) Date Filed (21) LRS Input	PROGRAM 373
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) 1. (g)
County of Location		(23)	FORM 1, (04) 2. (g)
Street Address or P.O. Box and Suite		(24)	FORM 1, (06)
City, State, and Zip Code		(25)	FORM 1, (07)
(03)	Type of Claim	(26)	FORM 1, (09)
(04)	(09) Reimbursement	(27)	FORM 1, (10)
(05)	(10) Combined	(28)	
(06)	(11) Amended	(29)	
(07)	(12) Fiscal Year of Cost	(30)	
(08)	(13) Total Claimed Amount	(31)	
(14) Less: 10% Late Penalty		(32)	
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 373	PEACE OFFICER TRAINING: MENTAL HEALTH/CRISIS INTERVENTION CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 373	PEACE OFFICER TRAINING: MENTAL HEALTH/CRISIS INTERVENTION CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (27) Bring forward the cost information as specified in the left-hand column of lines (22) through (27) for the reimbursement claim, e.g., Form 1, (04) 1. (g) means the information is located on Form 1, block (04), line 1., column (g). 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. The 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 process.

(28) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 373	PEACE OFFICER TRAINING: MENTAL HEALTH/CRISIS INTERVENTION CLAIM SUMMARY						FORM 1			
(01) Claimant				(02)		Fiscal Year 20 ____ /20 ____				
(03) Leave blank.										
Direct Costs				Object Accounts						
				(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
(04) Reimbursable Activities										
<i>Training is reimbursable one-time per employee only.</i>										
1. Ensure that each Field Training Officer (FTO) assigned or appointed prior to January 1, 2017 shall attend a one-time, eight-hour training on crisis intervention and behavioral health before June 30, 2017. <i>(Reimbursable for fiscal year 2016-17 only) Not applicable</i>										
2. Ensure that each FTO assigned or appointed after January 1, 2017 shall attend a one-time, eight-hour training on crisis intervention and behavioral health within 180 days of being assigned or appointed as an FTO.										
(05) Total Direct Costs										
Indirect Costs										
(06) Indirect Cost Rate				[Refer to Claim Summary Instructions]				%		
(07) Total Indirect Costs				[Refer to Claim Summary Instructions]						
(08) Total Direct and Indirect Costs				[Line (05)(g) plus line (07)]						
Cost Reduction										
(09) Less: Offsetting Revenues										
(10) Less: Other Reimbursements										
(11) Total Claimed Amount				[Line (08) minus {line (09) plus line (10)}]						

PROGRAM 373	PEACE OFFICER TRAINING: MENTAL HEALTH/CRISIS INTERVENTION CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Leave blank.
- (04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.

Note:

- FTOs who have completed 40 hours of crisis intervention and behavioral health training; or who have completed eight hours of crisis intervention and behavioral health training in the past 24 months, are exempt from these requirements. (Penal Code section 13515.28(a)(2), Statute of 2015, Ch. 469.)
- Reimbursement is not required to develop or present the training.

- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funding, and other state funding that reimbursed any portion of the mandated cost program. Submit a schedule detailing the revenue sources and amounts.
- (11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM <div style="font-size: 24pt; font-weight: bold;">373</div>	PEACE OFFICER TRAINING: MENTAL HEALTH/CRISIS INTERVENTION ACTIVITY COST DETAIL	FORM <div style="font-size: 24pt; font-weight: bold;">2</div>
(01) Claimant		(02) Fiscal Year 20__ / 20__
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.		
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> 1. Ensure that each Field Training Officer (FTO) assigned or appointed prior to January 1, 2017 shall attend a one-time, eight-hour training on crisis intervention and behavioral health before June 30, 2017. (Reimbursable for fiscal year 2016-17 only) Not Applicable </div> <div style="width: 48%;"> <input type="checkbox"/> 2. Ensure that each FTO assigned or appointed after January 1, 2017 shall attend a one-time, eight-hour training on crisis intervention and behavioral health within 180 days of being assigned or appointed as an FTO. </div> </div>		
(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
(d) Salaries	(e) Benefits	(f) Materials and Supplies
(g) Contract Services	(h) Fixed Assets	(i) Travel
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____		

PROGRAM 373	PEACE OFFICER TRAINING: MENTAL HEALTH/CRISIS INTERVENTION ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, materials and supplies used, contract services, fixed assets, and travel expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs										
Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Costs equal Hourly Rate times Travel Time plus Travel Expenses	Rate(s) Verification and/or Invoices

- (05) Total line (04), columns (d) through (i) 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to the respective line activity on Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2009-10
Peace Officers Procedural Bill of Rights – Program No. 187
Local Agencies
October 5, 2009
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Peace Officers Procedural Bill of Rights program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps &Gs). The amended [Ps &Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On July 27, 2000, CSM adopted the Ps &Gs that listed counties, cities, school districts, and special districts that employ peace officers as eligible claimants.

On July 31, 2009, CSM amended the decision to deny reimbursement to school districts, community college districts, and special districts that are permitted by statute but not required to employ peace officers who supplement the general law enforcement units of cities and counties.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county, or city and county, as defined in GC sections 17511 and 17515, that has been the traditional law enforcement provider of the state, or any special district that has been granted statutory authorization to perform police protection activities named in GC section 53060.7*, that incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

* These special districts include (1) the Bear Valley Community Services District, (2) the Broadmoor Police Protection District, (3) the Kensington Police Protection and Community Services District, (4) the Lake Shastina Community Services District, and (5) the Stallion Springs Community Services District.

School districts, community college districts, and special districts that are permitted by statute, but not required, to employ peace officers who supplement the general law enforcement units of cities and counties are not eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**). However, a county may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds **\$1,000**, even if the individual direct service district's or special district's claim does not each exceed **\$1,000**. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when 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 direct service district or special district provides a written notice of its intent to file a separate claim to the county and to 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. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00187 (20) Date Filed (21) LRS Input		PROGRAM 187
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04)	
County of Location		(23)	FORM 1, (05)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (06)(A)(g)	
City, State, and Zip Code		(25)	FORM 1, (06)(B)(g)	
(03)	Type of Claim	(26)	FORM 1, (06)(C)(g)	
(04)	(09) Reimbursement	(27)	FORM 1, (06)(D)(g)	
(05)	(10) Combined	(28)	FORM 1, (08)	
(06)	(11) Amended	(29)	FORM 1, (09)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (11)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (12)	
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (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 in 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 as shown on Form 1, line (13). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (31) Bring forward the cost information as specified in the left-hand column of lines (22) through (31) for the reimbursement claim, e.g., Form 1, (06)(A)(g), means the information is located on Form 1, block (06), line (A), column (g). 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. The 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 process.

(32) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY						FORM 1	
(01) Claimant				(02)		Fiscal Year 20__/20__		
(03) Department								
Claim Statistics								
(04) Number of full-time sworn peace officers employed by the agency during this fiscal year								
Flat Rate Method								
(05) Total Cost [Line (04) times unit cost rate] [Skip lines (06) through (09) and carry forward total to line (10)]								
Actual Cost Method								
Direct Costs		Object Accounts						
		(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel and Training	(g) Total
(06) Reimbursable Activities								
A. Administrative Activities								
B. Administrative Appeal								
C. Interrogations								
D. Adverse Comment								
(07) Total Direct Costs								
Indirect Costs								
(08) Indirect Cost Rate					[Refer to Claim Summary Instructions]		%	
(09) Total Indirect Costs					[Refer to Claim Summary Instructions]			
(10) Total Direct and Indirect Costs					[Refer to Claim Summary Instructions]			
Cost Reduction								
(11) Less: Offsetting Revenues								
(12) Less: Other Reimbursements								
(13) Total Claimed Amount [Line (10) minus {(line (11) plus line (12))}]								

PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) Enter the number of full-time sworn peace officers who were employed by the agency during the fiscal year of claim.
- (05) **Flat Rate Method**
Multiply the number of peace officers from line (04) by the unit cost rate, and enter the result on line (05) and line (10). See [current unit cost rate](#).
- [(Current Year Index divided by Base Year Index) times Base Year Actual Unit Cost equals Current Year Actual Unit Cost Rate]
- Note: If using Flat Rate Method, skip lines (06) through (09).
- (06) **Actual Cost Method**
For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row. Total each row.
- (07) Total columns (a) through (g).
- (08) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (09) If the flat rate is used for indirect costs, multiply Total Salaries, line (07)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (08). If more than one department is reporting costs, each must have its own ICRP for the program.
- (10) **Flat Rate Method:** Enter the total from line (05).
- Actual Cost Method:** Enter the sum of Total Direct Costs, line (07)(g), and Total Indirect Costs, line (09).
- (11) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (12) 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.
- (13) From Total Direct and Indirect Costs, line (10), subtract the sum of Offsetting Revenues, line (11), and Other Reimbursements, line (12). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> A. Administrative Activities	<input type="checkbox"/> C. Interrogations
<input type="checkbox"/> B. Administrative Appeal	<input type="checkbox"/> D. 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	(e) Benefits	(f) Materials And Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel And Training
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____								

PROGRAM 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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For Actual Cost Method Use Only.

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Total Travel Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices
Training	Employee Name and Title and Name of Class Attended		Dates Attended						Registration Fee	Copy of Registration, Certificate, or Invoice

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (06), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2014-01
Peace Officers Procedural Bill of Rights II – Program No. 356
March 12, 2014
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Peace Officers Procedural Bill of Rights II program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps &Gs). The [Ps &Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On December 1, 2011, CSM adopted a Statement of Decision finding that the test claim statutes impose a partially reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county, or city and county, as defined in GC sections 17511 and 17515, that has been the traditional law enforcement provider of the state, or any special district that has been granted statutory authorization to perform police protection activities named in GC section 53060.7*, that incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

* These special districts include (1) the Bear Valley Community Services District, (2) the Broadmoor Police Protection District, (3) the Kensington Police Protection and Community Services District, (4) the Lake Shastina Community Services District, and (5) the Stallion Springs Community Services District.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS II CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00356 (20) Date Filed (21) LRS Input	PROGRAM 356
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) 1. (g)
County of Location		(23)	FORM 1, (04) 2. (g)
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) 3. (g)
City, State, and Zip Code		(25)	FORM 1, (04) 4. (g)
(03)	Type of Claim	(26)	FORM 1, (04) 5. (g)
(04)	(09) Reimbursement	(27)	FORM 1, (04) 6. (g)
(05)	(10) Combined	(28)	FORM 1, (06)
(06)	(11) Amended	(29)	FORM 1, (07)
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (09)
(08)	(13) Total Claimed Amount	(31)	FORM 1, (10)
(14) Less: 10% Late Penalty		(32)	
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 356	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS II CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 356	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS II CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (31) Bring forward the cost information as specified in the left-hand column of lines (22) through (31) for the reimbursement claim, e.g., Form 1, (04) 1.(g), means the information is located on Form 1, block (04), line 1., column (g). 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. The 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 process.

(32) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 356	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS II CLAIM SUMMARY						FORM 1
(01) Claimant					(02) Fiscal Year 20 ____ /20 ____		
(03) Department							
Direct Costs		Object Accounts					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
1. Draft, review, edit, approve, and give a written notice to a dismissed police chief.							
2. Draft, review, edit, approve, and give a written notice to a peace officer (PO) being investigated of any misconduct.							
3. Draft, review, edit, approve, and give a written notice imposing discipline to a PO. <i>(See Claim Summary Instructions, Item (04), for additional information.)</i>							
4. Draft, review, edit, and approve a notice of disciplinary action(s) to a PO for wearing a pin or any item containing the American flag.							
5. Perform activities related to inspection of the PO's personnel file.							
6. Draft, review, edit, and approve a written notice to, or orally, notify a PO that a search of his or her assigned locker or storage space will be conducted.							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate				[Refer to Claim Summary Instructions]		%	
(07) Total Indirect Costs				[Refer to Claim Summary Instructions]			
(08) Total Direct and Indirect Costs				[Line (05)(g) plus line (07)]			
Cost Reduction							
(09) Less: Offsetting Revenues							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount				[Line (08) minus {line (09) plus line (10)}]			

PROGRAM 356	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS II CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
- Note:** For activity 3, conducting investigations and the filing and service of the written notice are not reimbursable activities.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 356	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS II ACTIVITY COST DETAIL						FORM 2							
(01) Claimant				(02) Fiscal Year 20__ / 20__										
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed. <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> 1. Draft, review, edit, approve, and give a written notice to a dismissed police chief. </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> 4. Draft, review, edit, and approve a notice of disciplinary action(s) to a PO for wearing a pin or any item containing the American flag. </td> </tr> <tr> <td style="vertical-align: top;"> <input type="checkbox"/> 2. Draft, review, edit, approve, and give a written notice to a peace officer (PO) being investigated of any misconduct. </td> <td style="vertical-align: top;"> <input type="checkbox"/> 5. Perform activities related to inspection of the PO's personnel file. </td> </tr> <tr> <td style="vertical-align: top;"> <input type="checkbox"/> 3. Draft, review, edit, approve, and give a written notice imposing discipline to a PO. </td> <td style="vertical-align: top;"> <input type="checkbox"/> 6. Draft, review, edit, and approve a written notice to, or orally, notify a PO that a search of his or her assigned locker or storage space will be conducted. </td> </tr> </table>									<input type="checkbox"/> 1. Draft, review, edit, approve, and give a written notice to a dismissed police chief.	<input type="checkbox"/> 4. Draft, review, edit, and approve a notice of disciplinary action(s) to a PO for wearing a pin or any item containing the American flag.	<input type="checkbox"/> 2. Draft, review, edit, approve, and give a written notice to a peace officer (PO) being investigated of any misconduct.	<input type="checkbox"/> 5. Perform activities related to inspection of the PO's personnel file.	<input type="checkbox"/> 3. Draft, review, edit, approve, and give a written notice imposing discipline to a PO.	<input type="checkbox"/> 6. Draft, review, edit, and approve a written notice to, or orally, notify a PO that a search of his or her assigned locker or storage space will be conducted.
<input type="checkbox"/> 1. Draft, review, edit, approve, and give a written notice to a dismissed police chief.	<input type="checkbox"/> 4. Draft, review, edit, and approve a notice of disciplinary action(s) to a PO for wearing a pin or any item containing the American flag.													
<input type="checkbox"/> 2. Draft, review, edit, approve, and give a written notice to a peace officer (PO) being investigated of any misconduct.	<input type="checkbox"/> 5. Perform activities related to inspection of the PO's personnel file.													
<input type="checkbox"/> 3. Draft, review, edit, approve, and give a written notice imposing discipline to a PO.	<input type="checkbox"/> 6. Draft, review, edit, and approve a written notice to, or orally, notify a PO that a search of his or her assigned locker or storage space will be conducted.													
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel						
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____														

PROGRAM 356	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS II ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2009-09
Pesticide Use Reports – Program No. 121
October 5, 2009
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Pesticide Use Reports program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The amended [Ps & Gs](#) are an integral part of the claiming instructions and are located on the CSM's website.

On January 21, 1993, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

On July 31, 2009, CSM amended the Ps & Gs to align the mandate reimbursement with current law and regulations which include mill disbursement, contracts, and unclaimed gas tax funds received by the claimant as offsetting revenues and other reimbursements.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city or county, as defined in GC sections 17511 and 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Exceptions and Limitations

1. Activities related to reports for the use of pesticides that are classified by the State as restricted materials or for the use of pesticides that are applied by commercial pest control applicators and businesses are not reimbursable because those reports were required prior to the enactment of Food and Agricultural Code section 12979, Chapter 1200, Statutes of 1989, and its implementing regulations in Title 3 of the California Code of Regulations.
2. If the purpose of the travel includes activities broader than the reimbursable activities, only the pro-rata portion can be claimed.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps and Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PESTICIDE USE REPORTS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00121 (20) Date Filed (21) LRS Input		PROGRAM 121
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04)(1)(g)	
County of Location		(23)	FORM 1, (04)(2)(g)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04)(3)(g)	
City, State, and Zip Code		(25)	FORM 1, (04)(4)(g)	
(03)	Type of Claim	(26)	FORM 1, (04)(5)(g)	
(04)	(09) Reimbursement	(27)	FORM 1, (04)(6)(g)	
(05)	(10) Combined	(28)	FORM 1, (06)	
(06)	(11) Amended	(29)	FORM 1, (07)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (09)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (10)	
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 121	PESTICIDE USE REPORTS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 121	PESTICIDE USE REPORTS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (31) Bring forward the cost information as specified in the left-hand column of lines (22) through (31) for the reimbursement claim, e.g., Form 1, (04)(1)(g), means the information is located on Form 1, block (04), line (1), column (g). 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. The 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 process.

(32) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 121	PESTICIDE USE REPORTS CLAIM SUMMARY						FORM 1
(01) Claimant					(02)		Fiscal Year 20__/20__
(03) Department							
Direct Costs		Object Accounts					
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel and Training	(g) Total
1. Issue operator I.D. numbers							
2. Issue site I.D. numbers							
3. Review reports and file with Department of Pesticide Regulation							
4. Inspect pesticide use records of growers and other property operators							
5. Audit the pesticide use records of growers							
6. Audit sales records of pesticide dealers							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate				[Refer to Claim Summary Instructions]		%	
(07) Total Indirect Costs				[Refer to Claim Summary Instructions]			
(08) Total Direct and Indirect Costs				[Line (05)(g) plus line (07)]			
Cost Reduction							
(09) Less: Offsetting Revenues				[Refer to Claim Summary Instructions]			
(10) Less: Other Reimbursements				[Refer to Claim Summary Instructions]			
(11) Total Claimed Amount				[Line (08) minus {line (09) plus line (10)}]			

PROGRAM 121	PESTICIDE USE REPORTS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d), through (i) to Form 1, block (04), columns (a), through (f) in the appropriate row. Total each row.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) Refer to Section VIII of the parameters and guidelines for Offsetting Revenues and Reimbursements.
- The Department of Pesticide Regulation (DPR) developed an Offsetting Revenue Worksheet to assist counties in identifying the appropriate amounts to apply as an offset to a reimbursement claim. For assistance, you may call the Product Compliance Branch of DPR at (916) 445-4159.
- If the county needs assistance in calculating Offsetting Revenues and Reimbursements, contact [DPR](#).
- If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (10) If applicable, enter the amount of any reimbursements received from mill disbursement funds, the contract between the county and DPR for the review and filing of pesticide use reports (electronic submittal to DPR), unclaimed gas tax, if applicable, and any other 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) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM <div style="font-size: 2em; font-weight: bold;">121</div>	PESTICIDE USE REPORTS ACTIVITY COST DETAIL							FORM <div style="font-size: 2em; font-weight: bold;">2</div>
(01) Claimant				(02) Fiscal Year 20__ / 20__				
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.								
<input type="checkbox"/> 1. Issue operator I.D. numbers				<input type="checkbox"/> 4. Inspect pesticide use records of growers and other property operators				
<input type="checkbox"/> 2. Issue site I.D. numbers				<input type="checkbox"/> 5. Audit the pesticide use records of growers				
<input type="checkbox"/> 3. Review reports and file with Department of Pesticide Regulation				<input type="checkbox"/> 6. Audit sales records of pesticide dealers				
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____								

PROGRAM 121	PESTICIDE USE REPORTS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, supplies used, contract services, fixed assets, and travel and training expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Total Travel Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices
Training	Employee Name and Title and Name of Class Attended		Dates Attended						Registration Fee	Copy of Registration, Certificate, or Invoice

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2020-03
Racial and Identity Profiling – Program No. 375
Revised October 1, 2024

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Racial and Identity Profiling program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On September 25, 2020, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on city and county law enforcement agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county, city and county is eligible to claim reimbursement for increased costs incurred as a result of this mandate for the city or county's law enforcement agencies that meet the following criteria:

- Employ peace officers (other than probation officers and officers in a custodial setting) to perform the requirements of the test claim statute and regulations for stops within their own jurisdictions; or
- Contract for peace officers from other cities or counties in order to carry out their basic and essential function of providing police protection services in their jurisdictions.

K-12 school districts and community college districts are not eligible to claim for this program. Cities and counties may not claim the costs of their peace officer employees that are incurred while they are assigned out to work for other government or private entities based on a contract or memorandum of understanding.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by February 15 following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

If submitting via mail, submit the documents listed for electronic submission and include an additional copy of the Form FAM-27 to:

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

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

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by [email](#).

RACIAL AND IDENTITY PROFILING CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only		PROGRAM 375
		(19) Program Number 00375		
		(20) Date Filed		
		(21) LRS Input		
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) A. 1. (f)	
County of Location		(23)	FORM 1, (04) A. 2. (f)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B. 1. (f)	
City, State, and Zip Code		(25)	FORM 1, (04) B. 2. (f)	
(03)	Type of Claim	(26)	FORM 1, (04) B. 3. (f)	
(04)	(09) Reimbursement	(27)	FORM 1, (04) B. 4. (f)	
(05)	(10) Combined	(28)	FORM 1, (04) B. 5. (f)	
(06)	(11) Amended	(29)	FORM 1, (06)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (07)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (09)	
(14) Less: 10% Late Penalty		(32)	FORM 1, (10)	
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 375	RACIAL AND IDENTITY PROFILING CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 375	RACIAL AND IDENTITY PROFILING CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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- (22) to (32) Bring forward the cost information as specified in the left-hand column of lines (22) through (32) for the reimbursement claim, e.g., Form 1, (04) A. 1. (f), means the information is located on Form 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. The 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 process.
- (33) to (36) Leave blank.
- (37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.
- (38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

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

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

Address, if delivered by other delivery service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 375	RACIAL AND IDENTITY PROFILING CLAIM SUMMARY					FORM 1	
(01) Claimant				(02) Fiscal Year 20__/20__			
(03) Department							
Direct Costs		Object Accounts					
		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Training	(f) Total
(04) Reimbursable Activities							
A. One-Time Activities							
1. Training per peace officer employee and supervisor assigned to perform the reimbursable activities							
2. Installation and testing of software necessary to comply with the state-mandated requirements							
B. Ongoing Activities							
1. Identification of the peace officers required to report stops, and maintenance of a system to match individual officers to their Officer I.D. number							
2. Collection and reporting data on all stops							
3. Electronic submission of data to Department of Justice and retention of stop data collected							
4. Audits and validation of data collected							
5. For stop data collected, ensure the identities of the individual and the peace officer involved are not transmitted to the Attorney General in an open text field							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate					[From ICRP or 10%]	%	
(07) Total Indirect Costs					[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs					[Line (05)(f) plus line (07)]		
Cost Reduction							
(09) Less: Offsetting Revenues							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount					[Line (08) minus {(line (09) plus line (10))}]		

PROGRAM 375	RACIAL AND IDENTITY PROFILING CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.

Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an Indirect Cost Rate Proposal (ICRP). If an indirect cost rate of greater than 10% is used, include the ICRP with the claim.
- (07) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's ICRP in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 375	RACIAL AND IDENTITY PROFILING ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20__/20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

A. One-Time Activities

- ☐ 1. Training per peace officer employee and supervisor assigned to perform the reimbursable activities
- ☐ 2. Installation and testing of software necessary to comply with the state-mandated requirements

B. Ongoing Activities

- ☐ 1. Identification of the peace officers required to report stops, and maintenance of a system to match individual officers to their Officer I.D. number
- ☐ 2. Collection and reporting data on all stops
- ☐ 3. Electronic submission of data to Department of Justice and retention of stop data collected
- ☐ 4. Audits and validation of data collected
- ☐ 5. For stop data collected, ensure the identities of the individual and the peace officer involved are not transmitted to the Attorney General in an open text field

(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) Training
(05) Total <input style="width: 40px;" type="text"/>	Subtotal <input style="width: 40px;" type="text"/>	Page: _____ of _____					

PROGRAM 375	RACIAL AND IDENTITY PROFILING ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and training. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs									
Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					
	Activities Performed	Benefit Rate		Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Costs equal Unit Cost times Quantity Used				
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service			Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage				Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Training	Employee Name, Classification, and Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (h) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2012-49
Rape Victims Counseling Center Notice – Program No. 127
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Rape Victims Counseling Center Notice program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The amended [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On July 22, 1993, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

On January 29, 2010, CSM approved amendments to the Ps & Gs to clarify the source documentation requirements and record retention language, as requested by SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city or county, as defined in GC sections 17511 and 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps and Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

RAPE VICTIMS COUNSELING CENTER NOTICE CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00127 (20) Date Filed (21) LRS Input	PROGRAM 127
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (03)
County of Location		(23)	FORM 1, (04) 1. a. (e)
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) 1. b. (e)
City, State, and Zip Code		(25)	FORM 1, (04) 2. a. (e)
(03)	Type of Claim	(26)	FORM 1, (04) 2. b. (e)
(04)	(09) Reimbursement	(27)	FORM 1, (06)
(05)	(10) Combined	(28)	FORM 1, (07)
(06)	(11) Amended	(29)	FORM 1, (09)
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (10)
(08)	(13) Total Claimed Amount	(31)	
(14) Less: 10% Late Penalty		(32)	
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 127	RAPE VICTIMS COUNSELING CENTER NOTICE CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 127	RAPE VICTIMS COUNSELING CENTER NOTICE CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (30) Bring forward the cost information as specified in the left-hand column of lines (22) through (30) for the reimbursement claim, e.g., Form 1, (04) 1. a. (e), means the information is located on Form 1, block (04), line 1. a., 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. The 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 process.

(31) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 127	RAPE VICTIMS COUNSELING CENTER NOTICE CLAIM SUMMARY					FORM 1
(01) Claimant			(02) Fiscal Year 20__ / 20__			
Claim Statistics						
(03) Number of rape victims involved in at least one alleged violation of Penal Code (PC) sections 261, 261.5, 262, 286, 288a, or 289 for the fiscal year of claim.						
Direct Costs			Object Accounts			
			(a)	(b)	(c)	(d)
(04) Reimbursable Activities			Salaries	Benefits	Materials and Supplies	Contract Services
						(e) Total
1. One-Time Costs						
a. Update policies and procedures						
b. Modify existing record-keeping systems						
2. Ongoing Costs						
a. Reprint existing "Victims of Domestic Violence" Cards						
b. Law enforcement's road officer, clerical, and dispatcher costs. (From Form 2.1)						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate			[Refer to Claim Summary Instructions]			%
(07) Total Indirect Costs			[Refer to Claim Summary Instructions]			
(08) Total Direct and Indirect Costs			[Line (05)(e) plus line (07)]			
Cost Reduction						
(09) Less: Offsetting Revenues						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount			[Line (08) minus {line (09) plus line (10)}]			

PROGRAM 127	RAPE VICTIMS COUNSELING CENTER NOTICE CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Enter the number of rape victims who were involved in at least one alleged violation of PC sections 261, 261.5, 262, 286, 288a, or 289 for the fiscal year of claim.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (g), to Form 1, block (04), columns (a) through (d), in the appropriate row. Total each row.
- (05) Enter the sum of columns (04)(a) through (04)(e).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 127	RAPE VICTIMS COUNSELING CENTER NOTICE ACTIVITY COST DETAIL					FORM 2
(01) Claimant			(02)		Fiscal Year	
					20__/20__	
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.						
1. One-Time Costs <input type="checkbox"/> a. Update policies and procedures <input type="checkbox"/> b. Modify existing record-keeping systems			2. Ongoing Costs <input type="checkbox"/> a. Reprint existing "Victims of Domestic Violence" Cards <input type="checkbox"/> b. Law enforcement's road officer, clerical, and dispatcher costs. (From Form 2.1)			
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: __ of __						

PROGRAM 127	RAPE VICTIMS COUNSELING CENTER NOTICE ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, and contract services. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns							Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked				Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used		Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost	Copy of Contract and/or Invoices

- (05) Total line (04), columns (d) through (g) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (g) to Form 1, block (04), columns (a) through (d) in the appropriate row.

PROGRAM <div style="font-size: 2em; font-weight: bold; margin-top: 5px;">127</div>	RAPE VICTIMS COUNSELING CENTER NOTICE ACTIVITY COST DETAIL	FORM <div style="font-size: 2em; font-weight: bold; margin-top: 5px;">2.1</div>
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activity: Ongoing Costs: Rape victims involved in at least one alleged violation of Penal Code sections 261, 261.5, 262, 286, 288a, or 289 for the fiscal year of claim.

(04) Description of Expenses: Complete columns (a) through (f).				Object Accounts	
(a) Standard Time (Hour/Victim)	(b) Number of Victims	(c) Total Time (Hours) (a times b)	(d) Hourly Rate	(e) Salaries (c times d)	(f) Fringe Benefits
Road Officers (10 min/victim) 0.166 List job classification(s) Hours 1. 2. 3. <div style="text-align: right; margin-top: 10px;">* Total Cases</div>					
Clericals (4 min/victim) 0.066 List job classification(s) Hours 1. 2. 3. <div style="text-align: right; margin-top: 10px;">* Total Cases</div>					
Dispatchers (2 min/victim) 0.033 List job classification(s) Hours 1. 2. 3. <div style="text-align: right; margin-top: 10px;">* Total Cases</div>					
* Total victims not to exceed Form-1, line (03)					

(05) Total Subtotal Page: ____ of ____

PROGRAM 127	RAPE VICTIMS COUNSELING CENTER NOTICE ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2.1
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(01) Enter the name of the claimant.

(02) Enter the fiscal year of costs.

(03) No action required.

(04) Complete columns (a) through (f)

- Column (a):
- Road officers, clericals, and dispatchers must be listed by job classification(s). Road officers are allowed ten minutes or 0.166 hours per victim for time related to the state mandate.
 - Clericals are allocated four minutes or 0.066 hours per victim for time related to recording, filing, and/or data processing.
 - Dispatchers are allowed two minutes or 0.033 hours per victim for time related to notification of the local rape victim counseling center by the hospital.

Column (b): Enter the number of victims assisted by employees at each job classification.

Column (c): Enter the result of multiplying the standard time by the number of victims to compute the time in hours.

Column (d): Enter the hourly rate by job classification.

Column (e): Enter the result of multiplying the total time in hours by the hourly rate to compute the amount of total salaries.

Column (f): Enter the result of multiplying the fringe benefit rate by total salaries to compute the amount of fringe benefits.

(05) Total line (04), columns (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 activity costs, number each page. Enter the totals from line (05), columns (e) and (f) to Form 1, block (04), line 2.b., columns (a) and (b).

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2021-03
Sexual Assault Evidence Kits: Testing – Program No. 378
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Sexual Assault Evidence Kits: Testing program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps &Gs). The [Ps &Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On July 23, 2021, the CSM adopted a Decision finding that the test claim statute imposed a reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county, or city and county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561 (d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5 (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

SEXUAL ASSAULT EVIDENCE KITS: TESTING CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only		PROGRAM 378
		(19) Program Number 00378		
		(20) Date Filed		
		(21) LRS Input		
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) A.1.(f)	
County of Location		(23)	FORM 1, (04) A.2.(f)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B.1.(f)	
City, State, and Zip Code		(25)	FORM 1, (04) B.2.(f)	
(03)	Type of Claim	(26)	FORM 1, (06)	
(04)	(09) Reimbursement	(27)	FORM 1, (07)	
(05)	(10) Combined	(28)	FORM 1, (09)	
(06)	(11) Amended	(29)	FORM 1, (10)	
(07)	(12) Fiscal Year of Cost	(30)		
(08)	(13) Total Claimed Amount	(31)		
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 378	SEXUAL ASSAULT EVIDENCE KITS: TESTING CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 378	SEXUAL ASSAULT EVIDENCE KITS: TESTING CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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- (22) to (29) Bring forward the cost information as specified in the left-hand column of lines (22) through (29) for the reimbursement claim, e.g., Form 1, (04) A. 1. (f), means the information is located on Form 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. The 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 process.
- (30) to (36) Leave blank.
- (37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.
- (38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.
- Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.
- For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 378	SEXUAL ASSAULT EVIDENCE KITS: TESTING CLAIM SUMMARY					FORM 1		
(01) Claimant			(02)		Fiscal Year 20__/20__			
(03) Department								
Direct Costs			Object Accounts					
			(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total
(04) Reimbursable Activities								
A. A law enforcement agency in whose jurisdiction a sex offense specified in Penal Code (PC) sections 261, 261.5, 262, 286, 287, 289, or former section 288a occurred shall do one of the following for any sexual assault forensic evidence received by the law enforcement agency on or after January 1, 2016:								
1. Submit sexual assault forensic evidence to the crime lab within 20 days after booked into evidence; or								
2. Ensure that a rapid turnaround DNA program is in place (with a written agreement between the law enforcement agency, the crime lab, and the medical facility pursuant to PC section 680(c)(5)) to submit sexual assault forensic evidence directly from the medical facility examining the victim to the crime lab within five days. (PC 680(c)(1), Stats. 2019, Ch. 588.)								
B. For any sexual assault forensic evidence received on or after January 1, 2016, the law enforcement's crime lab shall do one of the following:								
1. Process sexual assault forensic evidence, creating DNA profiles when able, and upload qualifying DNA profiles into CODIS as soon as practically possible, but no later than 120 days after initial receipt; or								
2. Transmit sexual assault forensic evidence to another crime lab for DNA processing as soon as practically possible, but no later than 30 days after initial receipt. The transmitting crime lab shall upload into CODIS any qualifying DNA profiles from sexual assault forensic evidence as soon as practically possible, but no longer than 30 days after being notified about the presence of DNA and no later than 120 days after the transmitting crime lab initially receives the evidence. (PC 680(c)(2), Stats. 2019, Ch. 588.)								
(05) Total Direct Costs								
Indirect Costs								
(06) Indirect Cost Rate			[Refer to Claim Summary Instructions]				%	
(07) Total Indirect Costs			[Refer to Claim Summary Instructions]					
(08) Total Direct and Indirect Costs			[Line (05)(f) plus line (07)]					
Cost Reduction								
(09) Less: Offsetting Revenues (see Attachment A)								
(10) Less: Other Reimbursements								
(11) Total Claimed Amount			[Line (08) minus {line (09) plus line (10)}]					

PROGRAM 378	SEXUAL ASSAULT EVIDENCE KITS: TESTING CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any source, including but not limited to service fees collected, federal funds, other state funds, and other funds that are not the claimant's proceeds of taxes. The funds listed on Attachment A **must** be identified as offsetting revenues if used by the claimant to pay for the mandated activities in this program.
- Complete Attachment A detailing all offsetting revenues.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 378	SEXUAL ASSAULT EVIDENCE KITS: TESTING DETAILED SUMMARY OF OFFSETTING REVENUES		ATTACHMENT A
(01) Claimant		(02)	Fiscal Year 20 ____ /20 ____
OFFSETTING REVENUES			Amount
1. Citizens Option for Public Safety Grant (COPS) (State)			
2. DNA Capacity Enhancement and Backlog Reduction Program (Federal)			
3. DNA Identification Fund (State)			
4. Sexual Assault Evidence Submission Grant Program (State)			
5. Any other funds received and applied to the reimbursable activities, including but not limited to service fees collected, federal funds, other state funds, and other funds that are not the claimant's proceeds of taxes.			
TOTAL OFFSETTING REVENUES			

PROGRAM 378	SEXUAL ASSAULT EVIDENCE KITS: TESTING ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02)	Fiscal Year 20__/20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p>A. A law enforcement agency in whose jurisdiction a sex offense specified in Penal Code (PC) sections 261, 261.5, 262, 286, 287, 289, or former section 288a occurred shall do one of the following for any sexual assault forensic evidence received by the law enforcement agency on or after January 1, 2016:</p> <p><input type="checkbox"/> 1. Submit sexual assault forensic evidence to the crime lab within 20 days after booked into evidence; or</p> <p><input type="checkbox"/> 2. Ensure that a rapid turnaround DNA program is in place (with a written agreement between the law enforcement agency, the crime lab, and the medical facility pursuant to PC section 680(c)(5)) to submit sexual assault forensic evidence directly from the medical facility examining the victim to the crime lab within five days. (PC 680(c)(1), Stats. 2019, Ch. 588.)</p>	<p>B. For any sexual assault forensic evidence received on or after January 1, 2016, the law enforcement's crime lab shall do one of the following:</p> <p><input type="checkbox"/> 1. Process sexual assault forensic evidence, creating DNA profiles when able, and upload qualifying DNA profiles into CODIS as soon as practically possible, but no later than 120 days after initial receipt; or</p> <p><input type="checkbox"/> 2. Transmit sexual assault forensic evidence to another crime lab for DNA processing as soon as practically possible, but no later than 30 days after initial receipt. The transmitting crime lab shall upload into CODIS any qualifying DNA profiles from sexual assault forensic evidence as soon as practically possible, but no longer than 30 days after being notified about the presence of DNA and no later than 120 days after the transmitting crime lab initially receives the evidence. (PC 680(c)(2), Stats. 2019, Ch. 588.)</p>
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(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____							

PROGRAM 378	SEXUAL ASSAULT EVIDENCE KITS: TESTING ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.

Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.

- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs									
Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost		Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage Not applicable	Copy of Contract and/or Invoices

- (05) Total line (04), columns (d) through (h) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2010-20
Sexually Violent Predators – Program No. 175
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Sexually Violent Predators program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The amended [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On June 25, 1998, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

On October 30, 2009, the CSM approved amendments to the Ps & Gs to clarify source documentation requirements and record retention language, as requested by SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any county, or city and county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

SEXUALLY VIOLENT PREDATORS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00175 (20) Date Filed (21) LRS Input		PROGRAM 175
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) A. 1. (g)	
County of Location		(23)	FORM 1, (04) A. 2. (g)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B. 1. (g)	
City, State, and Zip Code		(25)	FORM 1, (04) B. 2. (g)	
(03)	Type of Claim	(26)	FORM 1, (04) B. 3. (g)	
(04)	(09) Reimbursement	(27)	FORM 1, (04) B. 4. (g)	
(05)	(10) Combined	(28)	FORM 1, (04) B. 5. (g)	
(06)	(11) Amended	(29)	FORM 1, (04) B. 6. (g)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (04) B. 7. (g)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (06)	
(14) Less: 10% Late Penalty		(32)	FORM 1, (07)	
(15) Less: Prior Claim Payment Received		(33)	FORM 1, (09)	
(16) Net Claimed Amount		(34)	FORM 1, (10)	
(17) Due from State		(35)		
(18) Due to State		(36)		
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 175	SEXUALLY VIOLENT PREDATORS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 175	SEXUALLY VIOLENT PREDATORS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (34) Bring forward the cost information as specified in the left-hand column of lines (22) through (34) for the reimbursement claim, e.g., Form 1, (04) A. 1. (g), means the information is located on Form 1, block (04), line A. 1., column (g). 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. The 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 process.

(35) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 175	SEXUALLY VIOLENT PREDATORS CLAIM SUMMARY						FORM 1	
(01) Claimant				(02) Fiscal Year 20__/20__				
(03) Department								
Direct Costs		Object Accounts						
		(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel and Training	(g) Total
(04) Reimbursable Activities								
(See Form 1, Claim Summary Instructions, for additional information on activities B.1. through B.7. below.)								
One-Time Activities								
A. Designation by the County Board of Supervisors								
1. Development of internal policies and procedures. N/A								
2. Training for each employee who normally works on the sexually violent predator program on the county's internal policies and procedures. N/A								
Ongoing Activities								
B. The following reimbursable activities must be specifically identified to the defendant:								
1. Initial review of reports and records by the county's designated counsel.								
2. Preparation and filing of the petition for commitment by the county's designated counsel.								
3. Preparation and attendance at the probable cause hearing.								
4. Preparation and attendance at pre-trial and trial hearings.								
5. Preparation and attendance at subsequent hearings regarding the condition of the sexually violent predator.								
6. Retention of court-approved experts, investigators, and professionals for the indigent defendant.								
7. Transportation and housing costs for each potential sexually violent predator.								
(05) Total Direct Costs								
Indirect Costs								
(06) Indirect Cost Rate					[Refer to Claiming Instructions]		%	
(07) Total Indirect Costs					[Refer to Claiming Instructions]			
(08) Total Direct and Indirect Costs					[Line (05)(g) plus line (07)]			
Cost Reduction								
(09) Less: Offsetting Revenues								
(10) Less: Other Reimbursements								
(11) Total Claimed Amount							[Line (08) minus {(line (09) plus line (10))}]	

PROGRAM 175	SEXUALLY VIOLENT PREDATORS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
- Ongoing Activities**
- B. The following reimbursable activities must be specifically identified to a defendant:
1. Initial review of reports and records by the county's designated counsel to determine if the county concurs with the state's recommendation. Such activity includes the following:
 - a. Secretarial and paralegal services to assist the county's designated counsel; and
 - b. Copying and making long distance telephone calls.
 - c. Investigator services that are necessary to determine the sufficiency of the factual evidence supporting a petition.
 2. Preparation and filing of the petition for commitment by the county's designated counsel. Such activities include secretarial and paralegal services to assist the county's designated counsel in the preparation and filing of the petition for commitment.
 3. Preparation and attendance by the county's designated counsel and indigent defense counsel at the probable cause hearing. Preparation for the probable cause hearing includes the following:
 - a. Secretarial, paralegal and investigator services;
 - b. Copying and making long distance telephone calls; and
 - c. Travel
 4. Preparation and attendance by the county's designated counsel and indigent defense counsel at pre-trial and trial hearings. Preparation for the pre-trial and trial hearings include the following:
 - a. Secretarial, paralegal and investigator services;
 - b. Copying and making long distance telephone calls; and
 - c. Travel
 5. Preparation and attendance by the county's designated counsel and indigent defense counsel at subsequent hearings regarding the condition of the sexually violent predator. Preparation for the subsequent includes the following:
 - a. Secretarial, paralegal and investigator services;
 - b. Copying and making long distance telephone calls; and
 - c. Travel
 6. Retention of court-approved experts, investigators, and professionals for the indigent defendant in preparation for trial and subsequent hearings regarding the condition of the sexually violent predator. Such activity includes the following:
 - a. Copying and long-distance telephone calls made by the court-approved expert, investigator, and/or professional; and
 - b. Travel
 7. Transportation and housing costs for each potential sexually violent predator at a secured facility while the individual awaits trial on the issue of whether he or she is a sexually violent predator. Counties shall be entitled to reimbursement for such transportation and housing costs, regardless of whether the secured facility is a state facility or county facility, except in those circumstances when the State has directly borne the costs of housing and transportation, in which case no reimbursement of such costs shall be permitted.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 funding that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 175	SEXUALLY VIOLENT PREDATORS ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

One-Time Activities

A. Designation by the County Board of Supervisors

1. Development of internal policies and procedures. N/A

2. Training for each employee who normally works on the sexually violent predator program on the county's internal policies and procedures. N/A

Ongoing Activities

B. The following reimbursable activities must be specifically identified to the defendant:

1. Initial review of reports and records by the county's designated counsel.

2. Preparation and filing of the petition for commitment by the county's designated counsel.

3. Preparation and attendance at the probable cause hearing.

4. Preparation and attendance at pre-trial and trial hearings.

5. Preparation and attendance at subsequent hearings regarding the condition of the sexually violent predator.

6. Retention of court-approved experts, investigators, and professionals for the indigent defendant.

7. Transportation and housing costs for each potential sexually violent predator.

(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: _____ of _____								

PROGRAM 175	SEXUALLY VIOLENT PREDATORS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and, Travel Cost	Days, Miles, and Travel Mode						Travel Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices
Training	Employee Name and Title and Name of Class Attended		Dates Attended						Registration Fee	Copy of Registration, Certificate, or Invoice

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2014-07
State Authorized Risk Assessment Tool for Sex Offenders (SARATSO)
– Program No. 360
July 3, 2014
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the State Authorized Risk Assessment Tool for Sex Offenders (SARATSO) program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps &Gs). The [Ps &Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On January 24, 2014, CSM adopted a Statement of Decision finding that the test claim statutes imposed a reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17500 et seq., and related case law.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city or county, as defined in GC sections 17511 and 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

STATE AUTHORIZED RISK ASSESSMENT TOOL FOR SEX OFFENDERS (SARATSO) CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only		PROGRAM 360
		(19) Program Number 00360		
		(20) Date Filed		
		(21) LRS Input		
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) A. 1. (g)	
County of Location		(23)	FORM 1, (04) A. 2. (g)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B. 1.a (g)	
City, State, and Zip Code		(25)	FORM 1, (04) B. 1.b (g)	
(03)	Type of Claim	(26)	FORM 1, (04) B. 2. (g)	
(04)	(09) Reimbursement <input type="checkbox"/>	(27)	FORM 1, (04) B. 3. (g)	
(05)	(10) Combined <input type="checkbox"/>	(28)	FORM 1, (04) B. 4. (g)	
(06)	(11) Amended <input type="checkbox"/>	(29)	FORM 1, (04) B. 5. (g)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (04) B. 6. (g)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (06)	
(14) Less: 10% Late Penalty		(32)	FORM 1, (07)	
(15) Less: Prior Claim Payment Received		(33)	FORM 1, (09)	
(16) Net Claimed Amount		(34)	FORM 1, (10)	
(17) Due From State		(35)		
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 360	STATE AUTHORIZED RISK ASSESSMENT TOOL FOR SEX OFFENDERS (SARATSO) CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 360	STATE AUTHORIZED RISK ASSESSMENT TOOL FOR SEX OFFENDERS (SARATSO) CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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- (22) to (34) Bring forward the cost information as specified in the left-hand column of lines (22) through (34) for the reimbursement claim, e.g., Form 1, (04) A.1. (g), means the information is located on Form 1, block (04), line A.1., column (g). 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. The 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 process.
- (35) to (36) Leave blank.
- (37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.
- (38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.
- Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website. For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 360	STATE AUTHORIZED RISK ASSESSMENT TOOL FOR SEX OFFENDERS (SARATSO) CLAIM SUMMARY						FORM 1			
(01) Claimant					(02)		Fiscal Year 20 /20			
(03) Department										
Direct Costs				Object Accounts						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
(04) Reimbursable Activities				Salaries	Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	Total
A. For a county, city, and city and county										
1. Designate key persons to attend training and to train others within the organization.										
2. Persons administering the SARATSO receive training no less than every two years.										
B. For county probation departments only										
1.a. Assess every eligible person for whom the department prepares a presentencing report.										
1.b. Assess every eligible person under the department's supervision who was not assessed pursuant to a presentencing report, prior to the termination of probation but no later than 1/1/2010.										
2. Include administered SARATSO results in the presentencing report, if the person was convicted and required to register as a sex offender, or if probation report recommends registration at sentencing.										
3. Include in the report prepared for the department the results of the SARATSO whenever a person is convicted and required to register as a sex offender.										
4. Compile Facts of Offense Sheet (FOS) pursuant to Penal Code (PC) 1230e and PC 290.04 for each person convicted that requires being registered as a sex offender. Include the FOS in the probation report to the court and SARATSO results. Send FOS to the Department of Justice Sex Offenders Tracking Program within 30 days of conviction.										
5. Report to the Corrections Standards Authority info and stats of continuous electronic monitoring of sex offenders, including costs, and recidivism rates. <i>(Reimbursement begins 1/1/2009 and every two years thereafter.)</i>										
6. Grant access to all records pertaining to registered sex offender to anyone authorized to administer SARATSO.										
(05) Total Direct Costs										
Indirect Costs										
(06) Indirect Cost Rate							[Refer to Claim Summary Instructions]		%	
(07) Total Indirect Costs							[Refer to Claim Summary Instructions]			
(08) Total Direct and Indirect Costs							[Line (05)(g) plus line (07)]			
Cost Reduction										
(09) Less: Offsetting Revenues										
(10) Less: Other Reimbursements										
(11) Total Claimed Amount									[Line (08) minus {line (09) plus line (10)}]	

PROGRAM 360	STATE AUTHORIZED RISK ASSESSMENT TOOL FOR SEX OFFENDERS (SARATSO) CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 360	STATE AUTHORIZED RISK ASSESSMENT TOOL FOR SEX OFFENDERS (SARATSO) ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

A. For a county, city, and city and county

1. Designate key persons to attend training and to train others within their organizations.

2. Persons administering the SARATSO receive training no less than every two years.

B. For county probation departments only

1.a. Assess every eligible person for whom the department prepares a presentencing report.

1.b. Assess every eligible person under the department's supervision who was not assessed pursuant to a presentencing report, prior to the termination of probation but no later than 1/1/2010.

2. Include administered SARATSO results in the presentencing report, if the person was convicted and required to register as a sex offender, or if probation report recommends registration at sentencing.

3. Include in the report prepared for the department the results of the SARATSO whenever a person is convicted and required to register as a sex offender.

4. Compile Facts of Offense Sheet (FOS) pursuant to Penal Code (PC) 1230e and PC 290.04 for each person convicted that requires being registered as a sex offender. Include the FOS in the probation report to the court and SARATSO results. Send FOS to the Department of Justice Sex Offenders Tracking Program within 30 days of conviction.

5. Report to the Corrections Standards Authority info and stats of continuous electronic monitoring of sex offenders, including costs, and recidivism rates.
(Reimbursement begins 1/1/2009 and every two years thereafter.)

6. Grant access to all records pertaining to registered sex offender to anyone authorized to administer SARATSO.

(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
(05) Total Subtotal Page: ____ of ____								

PROGRAM 360	STATE AUTHORIZED RISK ASSESSMENT TOOL FOR SEX OFFENDERS (SARATSO) ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel and training expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Quantity			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Destination, Departure Date, and Return Date	Per Diem Rate, Mileage Rate, and Travel Cost	Days, Miles, and Travel Mode						Total Travel Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices
Training	Employee Name and Title and Name of Class Attended		Dates Attended						Registration Fee	Copy of Registration, Certificate, or Invoice

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2012-50
Threats Against Peace Officers – Program No. 163
Local Agencies
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Threats Against Peace Officers program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The amended [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On April 24, 1997, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program on local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

On January 29, 2010, CSM approved amendments to the Ps & Gs to clarify source documentation requirements and record retention language, as requested by SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Eligible claimants include any local governmental entity employing peace officers, as defined in Penal Code section 830. Local governmental entities include "local agencies" as defined in GC section 17518, and "school districts" as defined in GC section 17519.

Special districts, subject to tax and spend limitations pursuant to the provisions of Articles XIII A and B of the California Constitution, are eligible to file a claim for reimbursement. To establish proof of eligibility and to minimize payment delays, SCO requests that special district claimants submit a supporting document affirming that the special district received an annual allocation of property tax revenue from the county pursuant to Article XIII A of the California Constitution. This may include a Board of Directors Resolution establishing the appropriation limit for the fiscal year being claimed, in compliance with Article XIII B of the California Constitution.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**). However, 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. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement will be allowed except as otherwise allowed by GC section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and 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 must 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 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. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

THREATS AGAINST PEACE OFFICERS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00163 (20) Date Filed (21) LRS Input	PROGRAM 163
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) a. (f)
County of Location		(23)	FORM 1, (04) b. (f)
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) c. (f)
City, State, and Zip Code		(25)	FORM 1, (04) d. (f)
(03)	Type of Claim	(26)	FORM 1, (06)
(04)	(09) Reimbursement	(27)	FORM 1, (07)
(05)	(10) Combined	(28)	FORM 1, (09)
(06)	(11) Amended	(29)	FORM 1, (10)
(07)	(12) Fiscal Year of Cost	(30)	
(08)	(13) Total Claimed Amount	(31)	
(14) Less: 10% Late Penalty		(32)	
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 163	THREATS AGAINST PEACE OFFICERS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 163	THREATS AGAINST PEACE OFFICERS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (29) Bring forward the cost information as specified in the left-hand column of lines (22) through (29) for the reimbursement claim, e.g., Form 1, (04) a. (f), means the information is located on Form 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. The 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 process.

(30) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 163	THREATS AGAINST PEACE OFFICERS CLAIM SUMMARY					FORM 1
(01) Claimant			(02)		Fiscal Year 20__ / 20__	
(03) Department						
Direct Costs		Object Accounts				
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Employee Reimbursement	(f) Total
a. Receive notification of a "credible threat".						
b. Approve relocation plans and, if necessary, verify residency of immediate family member.						
c. Review and approve claims for actual and necessary relocation expenses incurred.						
d. Payment of the approved reimbursement to the peace officer or member of his/her immediate family.						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate				[Refer to Claim Summary Instructions]		%
(07) Total Indirect Costs				[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs				[Line (05)(f) plus line (07)]		
Cost Reduction						
(09) Less: Offsetting Revenues						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount					[Line (08) minus {(line (09) plus line (10))}]	

PROGRAM 163	THREATS AGAINST PEACE OFFICERS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- See [Moving and relocation expenses](#).
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 163	THREATS AGAINST PEACE OFFICERS ACTIVITY COST DETAIL						FORM 2
(01) Claimant				(02) Fiscal Year 20__ / 20__			
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.							
<div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"> <input type="checkbox"/> a. Receive notification of a "credible threat". </div> <div style="width: 50%;"> <input type="checkbox"/> c. Review and approve claims for actual and necessary relocation expenses incurred. </div> <div style="width: 50%;"> <input type="checkbox"/> b. Approve relocation plans and, if necessary, verify residency of immediate family member. </div> <div style="width: 50%;"> <input type="checkbox"/> d. Payment of the approved reimbursement to the peace officer or member of his/her immediate family. </div> </div>							
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Employee Reimbursement
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____							

PROGRAM 163	THREATS AGAINST PEACE OFFICERS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each activity. See [moving and relocation expenses](#).
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, and employee reimbursement expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost		Copy of Contract and/or Invoices
Employee Reimbursement	Name of Peace Officer	Date of Receipt of Notification of Threat	Date of Moving and Relocation Expenses					Amount of Reimbursement	Invoices

- (05) Total line (04), columns (d) through (h) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2013-13
Tuberculosis Control – Program No. 345
March 13, 2013
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Tuberculosis Control program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On October 27, 2011, CSM adopted a Statement of Decision finding that the test claim statute imposed a partially reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city or county, as defined in GC sections 17511 and 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

TUBERCULOSIS CONTROL CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00345 (20) Date Filed (21) LRS Input	PROGRAM 345
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) A. 1. a. (g)
County of Location		(23)	FORM 1, (04) A. 1. b. (g)
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) A. 2. a. (g)
City, State, and Zip Code		(25)	FORM 1, (04) A. 2. b. (g)
(03)	Type of Claim	(26)	FORM 1, (04) B. 1. (g)
(04)	(09) Reimbursement	(27)	FORM 1, (04) B. 2. (g)
(05)	(10) Combined	(28)	FORM 1, (04) C. 1. (g)
(06)	(11) Amended	(29)	FORM 1, (06)
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (07)
(08)	(13) Total Claimed Amount	(31)	FORM 1, (09)
(14) Less: 10% Late Penalty		(32)	FORM 1, (10)
(15) Less: Prior Claim Payment Received		(33)	
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 345	TUBERCULOSIS CONTROL CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 345	TUBERCULOSIS CONTROL CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (32) Bring forward the cost information as specified in the left-hand column of lines (22) through (32) for the reimbursement claim, e.g., Form 1, (04) A. 1. a. (g), means the information is located on Form 1, block (04), line A.1. a., column (g). 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. The 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 process.

(33) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 345	TUBERCULOSIS CONTROL CLAIM SUMMARY						FORM 1		
(01) Claimant					(02) Fiscal Year 20 ____ /20____				
(03) Department									
Direct Costs			Object Accounts						
			(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
(04) Reimbursable Activities									
A. Local Detention Facilities									
1. Discharges and Releases									
a. Draft and submit notification									
b. Submit the written treatment plan <i>(Drafting the written treatment plan is not eligible for reimbursement.)</i>									
2. Transfers									
a. Draft and submit notification									
b. Submit the written treatment plan <i>(Drafting the written treatment plan is not eligible for reimbursement.)</i>									
B. Local Health Officers (LHO) or Others Acting at the Direction of the LHO									
1. Receive and review for approval within 24 hours of receipt only the treatment plans submitted by a health facility									
2. Draft and send a notice to the medical officer when there are reasonable grounds to believe that a parolee has active tuberculosis (TB) and ceases treatment for TB									
C. Cities and Counties									
1. Provide counsel to non-indigent TB patients									
(05) Total Direct Costs									
Indirect Costs									
(06) Indirect Cost Rate						[Refer to Claim Summary Instructions]		%	
(07) Total Indirect Costs						[Refer to Claim Summary Instructions]			
(08) Total Direct and Indirect Costs						[Line (05)(g) plus line (07)]			
Cost Reduction									
(09) Less: Offsetting Revenues									
(10) Less: Other Reimbursements									
(11) Total Claimed Amount								[Line (08) minus {line (09) plus line (10)}]	

PROGRAM 345	TUBERCULOSIS CONTROL CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.
- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 345	TUBERCULOSIS CONTROL ACTIVITY COST DETAIL						FORM 2		
(01) Claimant				(02)		Fiscal Year 20__ / 20 __			
<p>(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>A. Local Detention Facilities</p> <p>1. Discharges and Releases</p> <p><input type="checkbox"/> a. Draft and submit notification</p> <p><input type="checkbox"/> b. Submit the written treatment plan <i>(Drafting the written treatment plan is not eligible for reimbursement.)</i></p> <p>2. Transfers</p> <p><input type="checkbox"/> a. Draft and submit notification</p> <p><input type="checkbox"/> b. Submit the written treatment plan <i>(Drafting the written treatment plan is not eligible for reimbursement.)</i></p> </div> <div style="width: 48%;"> <p>B. Local Health Officers (LHO) or Others Acting at the Direction of the LHO</p> <p><input type="checkbox"/> 1. Receive and review for approval within 24 hours of receipt only the treatment plans submitted by a health facility</p> <p><input type="checkbox"/> 2. Draft and send a notice to the medical officer when there are reasonable grounds to believe that a parolee has active tuberculosis (TB) and ceases treatment for TB</p> <p>C. Cities and Counties</p> <p><input type="checkbox"/> 1. Provide counsel to non-indigent TB patients</p> </div> </div>									
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel	
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____									

PROGRAM 345	TUBERCULOSIS CONTROL ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs										
Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Travel	Purpose of Trip, Name and Title, Departure Date and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Costs equal Rate times Days or Miles	Rate(s) Verification and/or Invoices

- (05) Total line (04), columns (d) through (i) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2019-01
U Visa 918 Form, Victims of Crime: Nonimmigrant Status – Program No. 372
April 29, 2019
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the U Visa 918 Form, Victims of Crime: Nonimmigrant Status program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The [Ps & Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On January 25, 2019, CSM adopted a Statement of Decision finding that the test claim legislation imposed a reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county, city and county, as defined in GC sections 17511 and 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps &Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

U-VISA 918 FORM, VICTIMS OF CRIME: NONIMMIGRANT STATUS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00372 (20) Date Filed (21) LRS Input	PROGRAM 372
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22)	FORM 1, (04) A. 1. (g)
County of Location		(23)	FORM 1, (04) A. 2. (g)
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B. 1. a. (g)
City, State, and Zip Code		(25)	FORM 1, (04) B. 1. b. (g)
(03)	Type of Claim	(26)	FORM 1, (04) B. 1. c. (g)
(04)	(09) Reimbursement	(27)	FORM 1, (04) B. 1. d. (g)
(05)	(10) Combined	(28)	FORM 1, (04) B. 1. e. (g)
(06)	(11) Amended	(29)	FORM 1, (04) B. 2. (g)
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (06)
(08)	(13) Total Claimed Amount	(31)	FORM 1, (07)
(14) Less: 10% Late Penalty		(32)	FORM 1, (09)
(15) Less: Prior Claim Payment Received		(33)	FORM 1, (10)
(16) Net Claimed Amount		(34)	
(17) Due from State		(35)	
(18) Due to State		(36)	
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 372	U-VISA 918 FORM, VICTIMS OF CRIME: NONIMMIGRANT STATUS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 372	U-VISA 918 FORM, VICTIMS OF CRIME: NONIMMIGRANT STATUS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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(22) to (33) Bring forward the cost information as specified in the left-hand column of lines (22) through (33) for the reimbursement claim, e.g., Form 1, (04) A. 1. (g) means the information is located on Form 1, block (04), line A. 1., column (g). 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. The 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 process.

(34) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements section by [email](#).

PROGRAM 372	U-VISA 918 FORM, VICTIMS OF CRIME: NONIMMIGRANT STATUS CLAIM SUMMARY						FORM 1
(01) Claimant				(02)		Fiscal Year 20 ____ /20 ____	
(03) Leave blank.							
Direct Costs				Object Accounts			
(04) Reimbursable Activities				(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services
				(e) Fixed Assets	(f) Training	(g) Total	
<i>Training is one-time per employee and is excluded from A.1. and all ongoing activities.</i>							
A. One-Time Activities							
1. Updating policies and procedures to incorporate the requirements of the test claim statute.							
2. Train staff assigned to perform the reimbursable activities (one-time per employee).							
B. Ongoing Activities							
1. When a certifying entity receives a request for a Form I-918 Supplement B (Form) certification from the victim or victim's family member, the following activities must be completed within 90 days of the request or 14 days of the request if the victim is in removal proceedings. (See Form 1, Claim Summary Instructions for additional information on activities 1.a. through 1.e. below):							
a. Receive and log the request.							
b. Review the request for U Visa certification and all documentation provided by the victim or victim's family member.							
c. The certifying official shall fully complete and sign the Form I-918 Supplement B certification.							
d. Transmit the results to the victim or the victim's legal representative.							
e. File, log, and close the case.							
2. Report to the Legislature on or before January 1, 2017, and annually thereafter, the number of victims that requested certifications, the number of certifications signed, and the number of certifications denied.							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate				[Refer to Claim Summary Instructions]		%	
(07) Total Indirect Costs				[Refer to Claim Summary Instructions]			
(08) Total Direct and Indirect Costs				[Line (05)(g) plus line (07)]			
Cost Reduction							
(09) Less: Offsetting Revenues							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount				[Line (08) minus {line (09) plus line (10)}]			

PROGRAM 372	U-VISA 918 FORM, VICTIMS OF CRIME: NONIMMIGRANT STATUS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Leave blank.
- (04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (i), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total each row.

Training is one-time per employee and is excluded from A.1. and all ongoing activities.

One-Time Activities

For one-time activities A.1. and A.2., see Form 1 and the Parameters and Guidelines, pages 2 and 3.

Ongoing Activities

1. When a certifying entity receives a request for a Form I-918 Supplement B certification from the victim or the victim's family member, the following activities, which must be completed within 90 days of the request or 14 days of the request if the victim is in removal proceedings, are eligible for reimbursement.
 - a. Receive and log request.
 - b. Review the request for U Visa certification and all documentation provided by the victim or the victim's family member to confirm that the victim was a victim of a qualifying criminal activity, defined in Penal Code section 679.10(c) and has been helpful, is being helpful, or is likely to be helpful to the detection, investigation or prosecution of that qualifying criminal activity. Victim helpfulness is presumed and is rebutted only if the victim refuses or fails to provide information and assistance reasonably requested by law enforcement.
 - c. The certifying official shall fully complete and sign the Form I-918 Supplement B certification, upon the request of the victim or the victim's family member, when it is determined that the victim was a victim of a qualifying criminal activity and has been helpful, is being helpful, or is likely to be helpful to the detection, investigation, or prosecution of that qualifying criminal activity, and include specific details about the nature of the crime the certifying entity investigated or prosecuted and a detailed description of the victim's helpfulness or likely helpfulness to the certifying entity in the detection or investigation or prosecution of the criminal activity.

To the extent the certifying entity that receives a U Visa request has a record of the qualifying criminal activity identified by the victim or victim's family member, which was prepared in the normal course of the certifying entity's law enforcement duties, reimbursement for this activity includes locating and reviewing the record to complete the Form I-918 Supplement B certification.

Reimbursement for this activity also includes attaching to the Form I-918 Supplement B certification, relevant reports prepared in the normal course of the certifying entity's law enforcement duties, detailing the criminal activity being investigated or prosecuted and the involvement of the victim, and relevant reports containing a description of any known or documented injury to the victim.

Reimbursement is not required for the cost of copying the attached reports.

- d. Transmit the results to the victim or the victim's legal representative.
- e. File, log, and close the case.

Reimbursement is not required for the following activities: detection of a crime; investigation of a crime; prosecution of a crime; research; review of records that are not identified in section IV.B.1.b. or c. of the Ps & Gs; and locating, obtaining, and copying records for the purpose of determining whether a certifying entity is required to issue a U Visa certification pursuant to section IV.B.1.b. of the Ps & Gs.

- (05) Total columns (a) through (g).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funding, and other state funding that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 372	U-VISA 918 FORM, VICTIMS OF CRIME: NONIMMIGRANT STATUS ACTIVITY COST DETAIL						FORM 2		
(01) Claimant					(02) Fiscal Year 20__ / 20__				
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.									
<p>Training is one-time per employee and is excluded from A.1. and all ongoing activities.</p> <p>A. One-Time Activities</p> <p><input type="checkbox"/> 1. Updating policies and procedures to incorporate the requirements of the test claim statute.</p> <p><input type="checkbox"/> 2. Train staff assigned to perform the reimbursable activities (one-time per employee).</p> <p>B. Ongoing Activities</p> <p>1. When a certifying entity receives a request for a Form I-918 Supplement B (Form) certification from the victim of victim's family member, the following activities must be completed within 90 days of the request or 14 days of the request if the victim is in removal proceedings. (See Form 1, Claim Summary Instructions for additional information on activities 1. a. through 1.e. below):</p> <p><input type="checkbox"/> a. Receive and log the request.</p> <p><input type="checkbox"/> b. Review the request for U Visa certification and all documentation provided by the victim or victim's family member.</p> <p><input type="checkbox"/> c. The certifying official shall fully complete and sign the Form I-918 Supplement B certification.</p> <p><input type="checkbox"/> d. Transmit the results to the victim or the victim's legal representative.</p> <p><input type="checkbox"/> e. File, log, and close the case.</p> <p><input type="checkbox"/> 2. Report to the Legislature on or before January 1, 2017, and annually thereafter, the number of victims that requested certifications, the number of certifications signed, and the number of certifications denied.</p>									
(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	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Training	
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____									

PROGRAM 372	U-VISA 918 FORM, VICTIMS OF CRIME: NONIMMIGRANT STATUS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, materials and supplies used, contract services, fixed assets, and training expenses. The descriptions required in column (04) (a) must be of sufficient detail to explain the cost of activities or items being claimed.

Object Accounts	Columns									Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked						Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used				Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost			Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
Training	Employee Name and Classification and Name of Class		Dates Attended						Registration Fee	Copy of Registration, Certificate, or Invoice

- (05) Total line (04), columns (d) through (i) 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 activity costs, number each page. Enter totals from line (05), columns (d) through (i) to the respective line activity on Form 1, block (04), columns (a) through (f) in the appropriate row.

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2021-01
Vote by Mail Ballots: Prepaid Postage – Program No. 377
Revised October 1, 2025

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Vote by Mail Ballots: Prepaid Postage program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps &Gs). The [Ps &Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On December 4, 2020, the CSM adopted a Statement of Decision finding that the test claim statutes imposed a partially reimbursable state-mandated program upon local agencies within the meaning of Article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county, or city and county, as defined in GC section 17515, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Pursuant to GC section 17560(a), annual reimbursement claims may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564(a) states that no claim may be filed pursuant to GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These 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 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, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

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 claimant is subject to audit by the SCO 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 SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

VOTE BY MAIL BALLOTS: PREPAID POSTAGE CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only		PROGRAM 377
		(19) Program Number 00377		
		(20) Date Filed		
		(21) LRS Input		
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (03) (b) (i)	
County of Location		(23)	FORM 1, (03) (b) (ii)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) A. 1. (f)	
City, State, and Zip Code		(25)	FORM 1, (04) B. 1. (f)	
(03)	Type of Claim	(26)	FORM 1, (04) B. 2. (f)	
(04)	(09) Reimbursement	(27)	FORM 1, (04) B. 3. (f)	
(05)	(10) Combined	(28)	FORM 1, (06)	
(06)	(11) Amended	(29)	FORM 1, (07)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (09)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (10)	
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency 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 Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein, and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues 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 amount for this reimbursement is hereby claimed from the State for payment of 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 Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 377	VOTE BY MAIL BALLOTS: PREPAID POSTAGE CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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.

PROGRAM 377	VOTE BY MAIL BALLOTS: PREPAID POSTAGE CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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- (22) to (31) Bring forward the cost information as specified in the left-hand column of lines (22) through (31) for the reimbursement claim, e.g., Form 1, (04) A. 1. (f), means the information is located on Form 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. The 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 process.
- (32) to (36) Leave blank.
- (37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.
- (38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.
- Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.
- For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 377	VOTE BY MAIL BALLOTS: PREPAID POSTAGE CLAIM SUMMARY					FORM 1
(01) Claimant				(02) Fiscal Year		
				20__/20__		
(03) Department						
(a) Reimbursable Election (please use a separate form for each eligible election in a fiscal year and choose only one applicable election on each form):						
<div style="display: flex; flex-direction: column; gap: 5px;"> <div>(i) <input type="checkbox"/> Statewide General, Statewide Direct Primary, and Presidential Primary Election</div> <div>(ii) <input type="checkbox"/> Regular Local Election compelled by state law</div> <div>(iii) <input type="checkbox"/> Special Election by the Governor or required by state law (including recall elections of local officers, special elections forced by a petition of voters to issue school bonds or replace an appointee and fill a vacant school board position, and elections required by state law that are conducted by charter cities and counties). *Do not include any required special election(s) that could have been consolidated with a regular election within statutory deadlines.</div> <div>(iv) <input type="checkbox"/> School and Community College District Discretionary Election only when the election is consolidated with non-educational issues or elective offices.</div> </div>						
(b) Method of Election (choose only one and provide total number):						
(i) <input type="checkbox"/> Method A or B – total number of prepaid vote-by-mail returned identification envelopes provided						
(ii) <input type="checkbox"/> Method B only – total number of vote-by-mail ballots returned by mail						
Direct Costs		Object Accounts				
		(a)	(b)	(c)	(d)	(e)
		Salaries	Benefits	Materials and Supplies	Contract Services	Fixed Assets
(04) Reimbursable Activities						(f) Total
A. Method A – Utilizing stamps or metered mail (other than business reply mail (BRM))						
1. The number of prepaid vote-by-mail (VBM) return identification envelopes provided and the actual labor and postage cost to provide the prepaid postage.						
B. Method B – Utilizing a BRM subscription						
1. Pro-rata cost of BRM subscription fees attributable to the mandate.						
2. The number of prepaid VBM return identification envelopes provided and the actual labor and cost to format the return envelopes. (e.g., cost to include the indicia of prepaid postage or barcode on return identification envelope, not including postage costs).						
3. The number of prepaid VBM ballots returned by mail and the actual cost incurred for the returned postage.						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate				[Refer to Claim Summary Instructions]		%
(07) Total Indirect Cost				[Refer to Claim Summary Instructions]		
(08) Total Direct and Indirect Costs				[Line (05)(f) plus line (07)]		
Cost Reduction						
(09) Less: Offsetting Revenues						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount				[Line (08) minus {line (09) plus line (10)}]		

PROGRAM 377	VOTE BY MAIL BALLOTS: PREPAID POSTAGE CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) (a) Check only one reimbursable election for this claim from (3)(b)(i) to (3)(b)(iv). If more than one reimbursable election, submit a separate Form 1 and Form 2 for each applicable reimbursable election. (Please refer to the parameters and guidelines for clarity and details of the election eligible for reimbursement.)
- (b) Check only one election method for this claim from (3)(b)(i) to (3)(b)(ii).
- (i) If using (3)(b)(i) Method A or B, enter the total number of prepaid vote-by-mail returned identification envelopes provided.
- (ii) If using (3)(b)(ii) Method B only, enter the total number of vote-by-mail ballots returned by mail.
- For the reimbursable activities, enter the total from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (f), in the appropriate row. Total the row.
- Select the method used for reimbursement to comply with mandate:
- A. Method A – If utilizing stamps or metered mail (other than business reply mail (BRM)).
1. The number of prepaid vote-by-mail (VBM) return identification envelopes provided and the actual labor and postage cost to provide the prepaid postage.
- B. Method B – If utilizing a BRM subscription.
1. Pro-rata cost of BRM subscription fees attributable to the mandate.
2. The number of prepaid VBM return identification envelopes provide and the actual labor and cost to format the return envelopes. (e.g., cost to include the indicia of prepaid postage or barcode on return identification envelope, not including postage costs).
3. The number of prepaid VBM ballots returned by mail and the actual cost incurred for the returned postage.
- Note: Enter the actual cost of the number of prepaid VBM return identification envelopes provided to voters. Reimbursement for this activity includes cost of labor and postage, including only the pro-rata postage subscription cost incurred to provide prepaid postage for the VBM identification envelopes delivered to voters for the elections required by state law.*
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year 2024-25, cost incurred from July 1, 2024 through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for fiscal year 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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 that 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 Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 377	VOTE BY MAIL BALLOTS: PREPAID POSTAGE ACTIVITY COST DETAIL						FORM 2
(01) Claimant				(02) Fiscal Year			
				20__/20__			
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.							
<input type="checkbox"/> 1. The number of prepaid vote-by-mail (VBM) return identification envelopes provided and the actual labor and postage cost to provide the prepaid postage. (Method A)				<input type="checkbox"/> 2. The number of prepaid VBM return identification envelopes provided and the actual labor and cost to format the return envelopes. (e.g., cost to include the indicia of prepaid postage or barcode on return identification envelope, not including postage costs). (Method B)			
<input type="checkbox"/> 1. Pro-rata cost of BRM subscription fees attributable to the mandate. (Method B)				<input type="checkbox"/> 3. The number of prepaid VBM ballots returned by mail and the actual cost incurred for the returned postage. (Method B)			
(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____							

PROGRAM 377	VOTE BY MAIL BALLOTS: PREPAID POSTAGE ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.

Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.

- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs									
Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost		Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage	Copy of Contract and/or Invoices

- (05) Total line (04), columns (d) through (h) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (f) in the appropriate row.