

Office of the State Controller  
State-Mandated Costs Claiming Instructions No. 2012-25  
Consolidated Suspensions, Expulsions, and Expulsion Appeals – Program No. 330  
June 19, 2012  
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 Consolidated Suspensions, Expulsions, and Expulsion Appeals (SEA) 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 August 1, 2008, CSM adopted a Statement of Decision finding that the test claim legislation imposed a partially reimbursable state-mandated program on school districts within the meaning of Article XIII B, Section 6 of the California Constitution and GC section 17514.

On October 27, 2011, CSM adopted six sets of Ps & Gs for the Pupil Suspensions II, Pupil Expulsion II, and Educational Services Plan for Expelled Pupils program. This is the sixth in the set of six. Each subsequent set of Ps & Gs adds activities that correspond to the statutes with later operative dates.

The suspension and expulsion procedures and post-expulsion requirements were originally found to impose reimbursable state-mandated costs for possession of a firearm in decisions on Pupil Suspensions, Expulsions, and Expulsions Appeals (PSEA) program.

Beginning in fiscal year 2012-13, and each year thereafter, all reimbursable activities from the original PSEA program were consolidated and are claimable under this sixth set of Ps & Gs. The costs incurred under the PSEA program until June 30, 2012 were reimbursable under their existing Ps and Gs and the SCO’s Claiming Instructions for Program 176.

**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 school district, as defined in GC section 17519, with the exception of community college districts, is eligible to claim reimbursement for increased cost incurred as a result of this mandate. Charter schools and block grant recipients 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 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.

## **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 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](#).

<b>CONSOLIDATED SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS CLAIM FOR PAYMENT FORM</b>		For State Controller's Office Use Only (19) Program Number 00330 (20) Date Filed (21) LRS Input		<b>PROGRAM 330</b>
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1A, (04)(A)(f)	
County of Location		(23)	FORM 1A, (04)(B)(f)	
Street Address or P.O. Box and Suite		(24)	FORM 1A, (04)(C)(f)	
City, State, and Zip Code		(25)	FORM 1A, (04)(D)(f)	
(03)	Type of Claim	(26)	FORM 1A, (04)(E)(f)	
(04)	(09) Reimbursement	(27)	FORM 1A, (04)(F)(f)	
(05)	(10) Combined	(28)	FORM 1A, (04)(G)(f)	
(06)	(11) Amended	(29)	FORM 1A, (04)(H)(f)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1A, (04)(I)(f)	
(08)	(13) Total Claimed Amount	(31)	FORM 1A, (04)(J)(f)	
(14) Less: 10% Late Penalty		(32)	FORM 1A, (04)(K)(f)	
(15) Less: Prior Claim Payment Received		(33)	FORM 1A, (04)(L)(f)	
(16) Net Claimed Amount		(34)	FORM 1A, (06)	
(17) Due from State		(35)	FORM 1A, (07)	
(18) Due to State		(36)	FORM 1A, (10)	

**(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 school district or county office of education 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; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. 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	

<b>PROGRAM 330</b>	<b>CONSOLIDATED SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS CLAIM FOR PAYMENT INSTRUCTIONS</b>	<b>FORM FAM-27</b>
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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.

<b>PROGRAM 330</b>	<b>CONSOLIDATED SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)</b>	<b>FORM FAM-27</b>
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- (22) to (36) Bring forward the cost information as specified in the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1A, (04)(A)(f), means the information is located on Form 1A, 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., 7.548% should be shown as 8. Completion of this data block will expedite the process.
- (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.**

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](#).

<b>PROGRAM</b> <b>330</b>	<b>CONSOLIDATED SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS</b> <b>CLAIM SUMMARY</b> <b>FOR ACTUAL COST METHOD</b>	<b>FORM</b> <b>1A</b>
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(01) Claimant	(02) Fiscal Year 20__/20__
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<b>(03) Claim Statistics</b>	
(a) Number of students suspended in the fiscal year of claim	
(b) Number of students expelled in the fiscal year of claim	
(c) Number of expulsions appeals that were heard in the fiscal year of claim	

<b>Direct Costs</b>	<b>Object Accounts</b>					
	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
(04) Reimbursable Activities: Actual Costs						

**One-Time Activities**  
*(Costs must not have been claimed in a prior fiscal year under one of the five sets of Parameters and Guidelines adopted for the Pupil Expulsions II, Pupil Suspensions II and Educational Services Plan for Expelled Pupils program.)*

A. Adopt Policies, Procedures and Revise Notification						
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**On-going Activities**

B. Pupil Suspensions						
C. Recommendation for Expulsion						
D. Expulsion Hearing Procedures						
E. Expulsion Hearing Procedures for Sexual Assault or Sexual Battery Allegations						
F. Post-Expulsion Hearing Procedures						
G. Refer Expelled Pupil to Different School Site, Rehabilitation Plan, and Alternative Educational Program						
H. Readmission to the District						
I. Expelled Pupil's Request to Attend a New District						
J. Expulsion Appeal Hearings						
K. School District Data Collection and Reporting						
L. Training (one-time per employee)						

(05) Total Direct Costs						
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**Indirect Costs**

(06) Indirect Cost Rate	[Refer to Claim Summary Instructions]	%
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(07) Total Indirect Costs	[Line (05)(f) minus line (05)(d) minus \$ <input style="width:50px;" type="text"/> ] times line (06)	
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(08) Total Direct and Indirect Costs	[Line (05)(f) plus line (07)]	
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**Cost Reduction**

(09) Less: Offsetting Revenues		
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(10) Less: Other Reimbursements		
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(11) Total	[Line (08) minus {(line (09) plus line (10))} [Carry forward to Form 1B, line (08)]	
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<b>PROGRAM</b> <b>330</b>	<b>CONSOLIDATED SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS CLAIM SUMMARY FOR ACTUAL COST METHOD INSTRUCTIONS</b>	<b>FORM</b> <b>1A</b>
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) (a) Enter the number of students who were suspended in the fiscal year of claim.  
(b) Enter the number of students who were expelled in the fiscal year of claim.  
(c) Enter the number of expulsions appeals that were heard in the fiscal year of claim.
- (04) For each reimbursable activity, enter the total from Form 2A, 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) Enter the approved indirect cost rate from the California Department of Education for the year that funds are expended.
- (07) From the Total Direct Costs, line (05)(f), deduct Total Fixed Assets, line (05)(d) and any other item excluded from indirect cost distribution base in accordance with the California School Accounting Manual, Procedure 915. Enter zero if there are no exclusions.
- (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 1B, line (08).

<b>PROGRAM 330</b>	<b>CONSOLIDATED SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS CLAIM SUMMARY FOR REASONABLE REIMBURSEMENT METHODOLOGY (RRM)</b>	<b>FORM 1B</b>
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(01) Claimant	(02) Fiscal Year 20__/20__
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**(03) Claim Statistics**

(a) Number of mandatory recommendations for expulsion that resulted in expulsion hearings	
(b) Number of mandatory recommendations for expulsion that did not result in expulsion hearings	
(c) Total Claim Statistics	

**(04) Reasonable Reimbursement Methodology: Unit Cost Rate**  
If a hearing does not result, Hearing Preparation, column (04) (a), may be claimed.

(a) <b>Hearing Preparation</b>	(b) <b>Expulsion Hearing</b>	(c) <b>Written Expulsion Recommendation to Governing Board</b>	(d) <b>Hearing Record</b>	(e) <b>Total</b>
Ps & Gs section IV. D.3(a)	Ps & Gs section IV. D. 3(b)	Ps & Gs section IV. D. 3(c)	Ps & Gs section IV. D. 3(d)	

(05) Total Cost	
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**Cost Reduction**

(06) Less: Offsetting Revenues	
(07) Less: Other Reimbursements	
(08) Total from Form 1A, line (11)	
(09) Total Claimed Amount	[Line (05)(e) minus {line (06) plus Line (07)} plus line (08)]

<b>PROGRAM</b> <b>330</b>	<b>CONSOLIDATED SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS</b> <b>CLAIM SUMMARY</b> <b>FOR REASONABLE REIMBURSEMENT METHODOLOGY (RRM)</b> <b>INSTRUCTIONS</b>	<b>FORM</b> <b>1B</b>
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) (a) Enter the number of mandatory recommendations for expulsion that resulted in expulsion hearings during the fiscal year of claim.  
  
(b) Enter the number of mandatory recommendations for expulsion that did not result in expulsion hearings during the fiscal year of claim.  
  
(c) Enter the sum of line (03)(a) and line (03)(b).
- (04) See [current unit cost rates](#) for columns (a) through (d).  
  
[[Current Year Index divided by Base Year Index) times Base Year Actual Unit Cost equals Current Year Actual Unit Cost Rate]
- (05) Enter the total of column (e).
- (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. If the revenues were already deducted on Form 1A, it may not be deducted here.
- (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, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts. If other reimbursements were already deducted on Form 1A, it may not be deducted here.
- (08) Enter the total brought forward from Form 1A, line (11).
- (09) From Total Cost, line (05)(e), subtract the sum of Offsetting Revenues, line (06), and Other Reimbursements, line (07). Add the total transferred from Form 1A, line (11) and carry the amount forward to Form FAM-27, line (13) for the Reimbursement Claim.

<b>PROGRAM</b> <b>330</b>	<b>CONSOLIDATED SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS</b> <b>ACTIVITY COST DETAIL</b> <b>FOR ACTUAL COST METHOD</b>	<b>FORM</b> <b>2A</b>
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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. Adopt Policies, Procedures and Revise Notification

**On-going Activities**

<input type="checkbox"/> B. Pupil Suspensions <input type="checkbox"/> C. Recommendation for Expulsion <input type="checkbox"/> D. Expulsion Hearing Procedures <input type="checkbox"/> E. Expulsions Hearing Procedures for Sexual Assault or Sexual Battery Allegations <input type="checkbox"/> F. Post-Expulsion Hearing Procedures <input type="checkbox"/> G. Refer Expelled Pupil to Different School Site, Rehabilitation Plan, and Alternative Educational Program	<input type="checkbox"/> H. Readmission to the District <input type="checkbox"/> I. Expelled Pupil's Request to Attend a New District <input type="checkbox"/> J. Expulsion Appeal Hearings <input type="checkbox"/> K. School District Data Collection and Reporting <input type="checkbox"/> L. Training (one-time per employee)
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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 and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____	
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<b>PROGRAM</b> <b>330</b>	<b>CONSOLIDATED SUSPENSIONS, EXPULSIONS, AND EXPULSION APPEALS</b> <b>ACTIVITY COST DETAIL</b> <b>FOR ACTUAL COST METHOD</b> <b>INSTRUCTIONS</b>	<b>FORM</b> <b>2A</b>
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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, 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)	
<b>Salaries and Benefits</b>	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					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Costs equal Unit Cost times Quantity Used				
<b>Contract Services</b>	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 Invoices
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost times Quantity	Usage				Costs equal Total Cost times Usage		Copy of Contract and/or Invoices
<b>Travel and Training</b>	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	
	Employee Name and Title, Name of Class Attended		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 1A, block (04), columns (a) through (e) in the appropriate row.