



**BETTY T. YEE**  
**California State Controller**  
Division of Accounting and Reporting

July 15, 2015

To: County Superintendents of Schools  
Superintendents of School Districts

Re: Open Meetings Act/Brown Act Reform  
Mandate Redetermination, 13-MR-02

On March 27, 2015, the parameters and guidelines for the Open Meetings Act/Brown Act Reform program were amended, ending reimbursement for the mandate, effective November 7, 2012. The approval of Proposition 30 constituted a subsequent change in law, eliminating the state's liability for reimbursement.

School Districts and County Offices of Education who filed fiscal year (FY) **2012-13** claims, are required to amend their claims only for reimbursable period from **July 1, 2012 through November 6, 2012**. Amended claims must be filed with the State Controller's Office (SCO) by **November 12, 2015**. If claimants do not file amended claims, the SCO will make necessary adjustment to reduce the claimed amount. All claims for FY 2013-14 received by the SCO will be adjusted to zero. Letters stating the amounts reduced will be sent to the claimants for all the adjustments.

Additional information and forms are available online at the SCO's website:  
[http://www.sco.ca.gov/ard\\_mancost\\_claim\\_instruct.html](http://www.sco.ca.gov/ard_mancost_claim_instruct.html).

Please forward this notice to the staff member in your Business Office responsible for filing SB-90 claims. If you have questions regarding this program, email [LRSDAR@sco.ca.gov](mailto:LRSDAR@sco.ca.gov) or call the Local Reimbursements Section at (916) 324-5729.

Sincerely,

*(Original Signed By)*

JAY LAL, Manager  
Local Reimbursements Section

Amended: March 27, 2015  
Reinstated: July 31, 2009  
Set Aside: July 19, 2005  
Consolidated and Adopted: April 25, 2002  
Adopted: 12/4/1991

## **Parameters and Guidelines**

Government Code Sections 54952, 54954.2, 54954.3, 54957.1, and 54957.7

Statutes of 1986, Chapter 641

Statutes of 1993, Chapters 1136, 1137 and 1138

As Modified by:

Proposition 30, General Election, November 6, 2012

*Open Meetings Act/Brown Act Reform*

CSM-4257/4469 (13-MR-02)

### **Reimbursement for this Program Ends Beginning November 7, 2012**

#### **I. SUMMARY OF THE MANDATE**

Government Code sections 54952, 54954.2, 54957.1 and 54957.7 require that “legislative bodies” of local agencies comply with certain changes to the Ralph M. Brown Act, also known as the Open Meetings Act.

On June 28, 2001, the Commission on State Mandates (Commission) adopted its Statement of Decision on the *Brown Act Reform* test claim (CSM-4469). The Commission found that Government Code sections 54952, 54954.2, 54957.1, and 54957.7, as added and amended by Statutes of 1993, chapters 1136, 1137, and 1138, constitutes a reimbursable state mandated program upon local governments within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The test claim legislation expanded the types of “legislative bodies” required to comply with the notice and agenda requirements of Government Code sections 54954.2 and 54954.3, to include:

- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

It also required all “legislative bodies” to perform a number of additional activities in relation to the closed session requirements of the Brown Act, as follows:

- To include a brief general description on the agenda of all items to be discussed in closed session. A brief general description of an item generally need not exceed 20 words. (Gov. Code, § 54954.2, subd. (a).)

- To disclose in an open meeting, prior to holding any closed session, each item to be discussed in the closed session. (Gov. Code, § 54957.7, subd. (a).)
- To reconvene in open session prior to adjournment and report the actions and votes taken in closed session for the five items identified in Government Code section 54957.1, subdivision (a)(1-4, 6). (Gov. Code, § 54957.7, subd. (b).)
- To provide copies of closed session documents as required. (Gov. Code, § 54957.1, subd. (b) and (c).)

On March 23, 1988, the Commission adopted the *Open Meetings Act* test claim (CSM-4257). Statutes of 1986, chapter 641, added Government Code section 54954.2 to require that the legislative body of the local agency, or its designee, post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting and requiring that the agenda be posted at least 72 hours before the meeting in a location freely accessible to the public. The following types of “legislative bodies” were eligible for reimbursement:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other permanent boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.

Statutes of 1986, chapter 641 also added Government Code section 54954.3 to provide an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body, and this opportunity for comment must be stated on the posted agenda.

On April 25, 2002 the Commission adopted parameters and guidelines for *Open Meetings Act/Brown Act Reform*. Those parameters and guidelines provide for reimbursement of activities required by Government Code sections 54952, 54954.2, 54954.3, 54957.1, and 54957.7, as those sections are added or amended by Statutes 1986, chapter 641; and Statutes 1993, chapter 1136, 1137, and 1138.

On November 6, 2012 the voters approved Proposition 30, also known as “The Schools and Local Public Safety Protection Act of 2012.”<sup>1</sup> Among other changes, Proposition 30 added article XIII, section 36 to the California Constitution, which expressly stated that:

Notwithstanding Section 6 of Article XIII B, or any other constitutional provision... [a]ny requirement that a local agency comply with Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the

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<sup>1</sup> Exhibit F, Text of Proposition 30, at p. 2.

Government Code, with respect to performing its Public Safety Services responsibilities, or any other matter, shall not be a reimbursable mandate under Section 6 of Article XIII B.

On July 29, 2013, the Department of Finance (Finance) filed a request for redetermination of the Open Meetings Act (CSM-4257) and Brown Act Reform (CSM-4469) test claims.

On January 23, 2015, the Commission approved Finance's request for redetermination, and found that Proposition 30 constitutes a subsequent change in law that eliminates the state's liability for reimbursement under the previously adopted test claim decisions, CSM 4257 and 4469, as of the effective date of the ballot measure.

## **II. ELIGIBLE CLAIMANTS**

Any county, city, a city and county, school or special district that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. PERIOD OF REIMBURSEMENT**

Government Code section 17570(f) provides that "[a] request for adoption of a new test claim decision shall be filed on or before June 30 following a fiscal year in order to establish eligibility for reimbursement or loss of reimbursement for that fiscal year." The request for redetermination, 13-MR-02, was filed on July 29, 2013, establishing eligibility for loss of reimbursement as of July 1, 2012. However, the subsequent change in law alleged, Proposition 30, was approved by the voters on November 6, 2012, and became effective on November 7, 2012. Therefore, reimbursement for the test claim activities is ended beginning November 7, 2012.

Government Code section 17557, prior to its amendment by Statutes of 1998, chapter 681 (effective September 22, 1998), stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for *Brown Act Reform* was filed on December 29, 1994. Statutes of 1993, chapters 1136, 1137, and 1138, became effective January 1, 1994. Therefore, costs incurred on or after January 1, 1994 for compliance with the *Brown Act Reform* mandate are eligible for reimbursement.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given fiscal year do not exceed \$1000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).

Initial years' costs shall not include any costs that were claimable or reimbursed pursuant to *Open Meetings Act* Parameters and Guidelines as amended on December 4, 1991 or November 30, 2000. Reimbursement for these costs must be claimed as prescribed in the

Controller's Claiming Instructions No. 2000-15 and 2000-16 for local agencies and schools, respectively.

Annual claims, commencing with the 2001-2002 fiscal year, shall include all costs for *Open Meetings Act* and *Brown Act Reform*.

#### **IV. REIMBURSABLE ACTIVITIES**

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

##### **A. Agenda Preparation and Posting Activities**

1. Prepare a single agenda for a regular meeting of a legislative body of a local agency or school district containing a brief description of each item of business to be transacted or discussed at a regular meeting, including items to be discussed in closed session, and citing the time and location of the regular meeting.<sup>2</sup> (Gov. Code, § 54954.2, subd. (a).)
2. Post a single agenda 72 hours before a meeting in a location freely accessible to the public. Further, every agenda must state that there is an opportunity for members of the public to comment on matters that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein. (Gov. Code, §§ 54954.2, subd. (a), and 54954.3, subd. (a).)

Beginning January 1, 1994, the following types of "legislative bodies" are eligible to claim reimbursement under these parameters and guidelines for the activities listed in section IV.A:

- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

Beginning January 1, 1994, the following "legislative bodies" are eligible to claim reimbursement under these parameters and guidelines for the preparation of a brief general description of closed session agenda items, using either the actual or standard time reimbursement options pursuant to section V.A.1 or 2:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.

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<sup>2</sup> As amended by Statutes of 1993, chapter 1136.

- Planning commissions, library boards, recreation commissions, and other *permanent* boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.
- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

B. Closed Session Activities

1. Disclose in an open meeting, prior to holding any closed session, each item to be discussed in the closed session. (Gov. Code, § 54957.7, subd. (a).)
2. Reconvene in open session prior to adjournment to make any disclosures required by Section 54957.1 of action taken in the closed session, including items as follows: (Gov. Code, § 54957.7, subd. (b).)
  - a. Approval of an agreement concluding real estate negotiations as specified in Section 54956.8. (Gov. Code, § 54957.1, subd. (a)(1).)
  - b. Approval given to its legal counsel to defend, or seek or refrain from seeking appellate review or relief, or to enter as an amicus curiae in any form of litigation as the result of consultation under Section 54956.9. (Gov. Code, § 54957.1, subd. (a)(2).)
  - c. Approval given to its legal counsel of a settlement of pending litigation as defined in Section 54956.9, at any stage prior to or during a judicial or quasi-judicial proceeding shall be reported after the settlement is final. (Gov. Code, § 54957.1, subd. (a)(3).)
  - d. Disposition reached as to claims discussed in closed session pursuant to Section 54956.95 shall be reported as soon as reached in a manner that identifies of the name of the claimant, the name of the local agency claimed against, the substance of the claim, and any monetary amount approved for payment and agreed upon by the claimant. (Gov. Code, § 54957.1, subd. (a)(4).)
  - e. Approval of an agreement concluding labor negotiations with represented employees pursuant to Section 54957.6 shall be reported after the agreement is final and has been accepted or ratified by the other party. (Gov. Code, § 54957.1, subd. (a)(6).)
3. Provide copies of any contracts, settlement agreements, or other documents that were finally approved or adopted in the closed session to a person who submitted a written request within the timelines specified or to a person who has made a standing request, as set forth in Sections 54954.1 or 54956 within the time lines specified. (Gov. Code, § 54957.1, subd. (b) and (c).)

4. Train members of only those legislative bodies that actually hold closed executive sessions, on the closed session requirements of *Brown Act Reform*. If such training is given to all members of the legislative body, whether newly appointed or existing members, contemporaneously, time of the trainer and legislative members is reimbursable. Additionally, time for preparation of training materials, obtaining materials including training videos and audio visual aids, and training the trainers to conduct the training is reimbursable. See Section V.B.6 of these parameters and guidelines.

Beginning January 1, 1994, the following “legislative bodies” are eligible to claim reimbursement under these parameters and guidelines for the activities listed in IV.B:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other *permanent* boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.
- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

## V. CLAIM PREPARATION AND SUBMISSION

Each reimbursement claim must be timely filed. Each of the following cost elements must be identified for each reimbursable activity identified in section IV of this document.

### A. Reimbursement Options for Agenda Preparation and Posting, Including Closed Session Agenda Items

Eligible claimants may use the actual time, standard time, or flat rate reimbursement options for claiming costs incurred pursuant to section IV.A of these parameters and guidelines for agenda preparation and posting, including closed session items.<sup>3</sup> Eligible claimants must claim actual

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<sup>3</sup> The flat rate includes all of the costs for preparing and posting an agenda, including closed session agenda items. Claimants that filed reimbursement claims under the *Open Meetings Act* Program using the flat rate reimbursement option cannot file another reimbursement claim using the flat rate option for initial years costs for agenda preparation of closed session items under *Brown Act Reform*. Refer to sections III and IV of these parameters and guidelines.

costs incurred for subsequent reporting of action taken in closed session, providing copies of documents approved or adopted in closed session, and training.

For each type or name of meeting claimed during a fiscal year, select one of the following reimbursement options. For example, all city council meetings in a given fiscal year may be claimed on only one basis: actual time, standard time or flat-rate. If standard time is selected, all city council meetings must be claimed using this basis for the entire year. However, all city council meetings could be claimed on an actual cost basis during a subsequent fiscal year.

1. Actual Time

List the meeting names and dates. Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

Counties and cities may claim indirect costs pursuant to section V.C.

2. Standard Time

a. Main Legislative Body Meetings of Counties and Cities

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as “adjournment”, “call to order”, “flag salute”, and “public comments”, by 30 minutes and then by the blended productive hourly rate of the involved employees.

Counties and cities may claim indirect costs pursuant to section V.C.

b. Special District Meetings, and County and City Meetings Other Than Main Legislative Body

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as “adjournment”, “call to order”, “flag salute”, and “public comments”, by 20 minutes and then by the blended productive hourly rate of the involved employees.

Special districts, counties and cities may claim indirect costs pursuant to section V.C.

c. School and Community College Districts and County Offices of Education

List the meeting names and dates. For each meeting, multiply the number of agenda items times the minutes per agenda item for County Offices of Education and for districts, by enrollment size, times the blended productive hourly rate of the involved employees. The minutes per agenda for County Offices of Education and for districts by enrollment size are:

County Offices of Education:	45 minutes
Districts:	
Enrollment 20,000 or more	45 minutes
Enrollment 10,000 – 19,999	15 minutes
Enrollment less than 10,000	10 minutes

School and community college districts and County Offices of Education may claim indirect costs pursuant to section V.C.

3. Flat Rate<sup>4</sup>

List the meeting names and dates. Multiply the uniform cost allowance, shown in the table provided below, by the number of meetings. The uniform cost allowance shall be adjusted each year subsequent to fiscal year 1997-1998 by the Implicit Price Deflator referenced in Government Code section 17523.

1993-1994	\$ 90.10
1994-1995	92.44
1995-1996	95.12
1996-1997	97.31
1997-1998	100.00

B. Direct Cost Reporting

Direct costs that are eligible for reimbursement are:

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

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<sup>4</sup> The flat rate includes all of the costs for preparing and posting an agenda, including closed session agenda items. Claimants that filed reimbursement claims under the *Open Meetings Act* Program using the flat rate reimbursement option cannot file another reimbursement claim using the flat rate option for initial years costs for agenda preparation of closed session items under Brown Act Reform. Refer to sections III and IV of these parameters and guidelines.

### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

### 4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

### 5. Travel

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

### 6. Training

Report the cost of training members of the legislative body to perform the reimbursable activities, as specified in section IV.B of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element B.1, Salaries and Benefits, and B.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element B.3, Contracted Services. This data, if too voluminous to be included with the claim, may be reported in a summary. However, supporting data must be maintained as described in section VI.

## C. Indirect Cost Rates

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department of program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of central government

services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

#### Cities, Counties and Special Districts

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

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the Claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

#### School Districts

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

#### County Offices of Education

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

Community Colleges

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

**VI. SUPPORTING DATA**

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of their validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

For those entities that elect reimbursement pursuant to the standard time methodology, option 2 in section V.A, documents showing the calculation of the blended productive hourly rate and copies of agendas shall be sufficient evidence. For those entities that elect reimbursement pursuant to the flat-rate methodology, option 3 in section V.A, copies of agendas shall be sufficient evidence.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits and indirect costs, if not claimed elsewhere) for each person or classification of persons times the percentage of time spent by that person or classification of persons. Claimants may determine a percentage allocation for the person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a city manager may determine that the percentage of time spent on the reimbursable activities by various classifications in a base year of fiscal year 1998-1999 was as follows:

City Manager	17%
City Attorney	15%
City Clerk	36%
Department Managers	9%
Secretaries	23%
Total	100%

The city determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-2001 for each classification is as follows:

	Salary	Benefits	Indirect Cost Rate	Indirect Costs	Productive Hourly Rate
City Manager	\$60	\$12	29%	\$13	\$85
City Attorney	\$55	\$10	30%	\$15	\$80
City Clerk	\$40	\$ 8	31%	\$12	\$60
Department Manager	\$45	\$ 9	30%	\$11	\$65
Secretaries	\$18	\$ 5	25%	\$ 7	\$30

The blended productive hourly rate for fiscal year 2000-2001 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

City Manager	17%	\$85	\$14.25
City Attorney	15%	\$80	\$12.00
City Clerk	36%	\$60	\$21.60
Department Manager	9%	\$65	\$ 5.85
Secretaries	23%	\$30	\$ 6.90
Total	100%		\$60.80

The city's claim would be determined by multiplying the blended productive hourly rate times the minutes per agenda item times the number of agenda items.

#### B. Record Keeping

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

### **VII. OFFSETTING SAVINGS AND REIMBURSEMENTS**

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain a mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any other source, including but not limited to, service fees collected, federal funds and other state funds, shall be identified and deducted from this claim.

### **VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION**

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

## **IX. PARAMETERS AND GUIDELINES AMENDMENTS**

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations section 1183.17.

<b>OPEN MEETINGS ACT/BROWN ACT REFORM CLAIM FOR PAYMENT (From July 1, 2012 through November 6, 2012)*</b>	<b>For State Controller Use Only</b>	<b>PROGRAM 218</b>
	(19) Program Number 00218	
	(20) Date Filed	
	(21) LRS Input	

(01) Claimant Identification Number			<b>Reimbursement Claim Data</b>	
(02) Claimant Name			(22) FORM 1, (03)	
County of Location			(23) FORM 1, (04)(f)	
Street Address or P.O. Box		Suite	(24) FORM 1, (05)	
City	State	Zip Code	(25) FORM 1, (06)	
		<b>Type of Claim</b>	(26) FORM 1, (07)	
	(03)	(09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (08)	
	(04)	(10) Combined <input type="checkbox"/>	(28) FORM 1, (10)	
	(05)	(11) Amended <input type="checkbox"/>	(29) FORM 1, (11)	
<b>Fiscal Year of Cost</b>			(06)	(12) 2012 /2013*
<b>Total Claimed Amount</b>			(07)	(13)
Less: <b>10% Late Penalty</b> (refer to attached Instructions)			(14)	(32)
Less: <b>Prior Claim Payment Received</b>			(15)	(33)
<b>Net Claimed Amount</b>			(16)	(34)
<b>Due from State</b>			(08)	(17)
<b>Due to State</b>				(18)

**(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 \_\_\_\_\_

\_\_\_\_\_ E-mail Address \_\_\_\_\_

Type or Print Name and Title of Authorized Signatory \_\_\_\_\_

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(38) Name of Agency Contact Person for Claim \_\_\_\_\_ Telephone Number \_\_\_\_\_

\_\_\_\_\_ E-mail Address \_\_\_\_\_

Name of Consulting Firm / Claim Preparer \_\_\_\_\_ Telephone Number \_\_\_\_\_

\_\_\_\_\_ E-mail Address \_\_\_\_\_

**PROGRAM**  
**218**

**OPEN MEETINGS ACT/BROWN ACT REFORM**  
**CLAIM FOR PAYMENT**  
**INSTRUCTIONS**

**FORM**  
**FAM-27**

- (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) to (10) Leave blank.
- (11) Enter an "X" in the box on line (11) Amended.
- (12) No entry necessary.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form 1 line (08). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Leave blank.
- (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 (36) Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (03), means the information is located on Form-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, date signed, telephone number and e-mail address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and E-mail address of the agency contact person for the claim. If claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

**SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:**

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

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

***Address, if delivered by other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816**

<b>PROGRAM 218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM CLAIM SUMMARY (From July 1, 2012 through November 6, 2012)*</b>	<b>FORM 1</b>
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(01) Claimant	(02)	Fiscal Year 2012/2013*
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**Claim Statistics**

(03) Number of regular meetings for which a brief agenda was prepared and posted	
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Direct Costs: Actual Time Option	Object Accounts					
(04) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total Direct Costs
Preparation of Brief Agenda and Posting						

**Direct and Indirect Costs: Standard-Time Option**

(05) Standard-Time Reimbursement Option	[From Form 2S, line (04)(f)]	
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**Indirect Costs: Actual Time Option**

(06) Indirect Cost Rate	[Refer to Claim Summary Instructions]	
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(07) Total Indirect Costs for Actual Time Option	[Line (04)(f) – line (04)(d) – <input style="width:50px;" type="text"/> ] x line (06)	
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**Direct and Indirect Costs: Flat-Rate Option**

(08) Flat-Rate Reimbursement Option	[From Form 2F, line (04)(d)]	
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(09) Total Direct and Indirect Costs	[Refer to Claim Summary Instructions]	
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**Cost Reduction**

(10) Less: Offsetting Revenues	
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(11) Less: Other Reimbursements	
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(12) Total Claimed Amount	[Line (09) - {line (10) + line (11)}]	
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<b>PROGRAM 218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM CLAIM SUMMARY INSTRUCTIONS</b>	<b>FORM 1</b>
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- (01) Enter the name of the claimant.
- (02) No entry necessary.
- (03) Enter the number of regular meetings for which a brief agenda was prepared and posted during the period of July 1, 2012 through November 6, 2012.
- (04) Enter all the totals from Form 2A, line (05), columns (d) through (h) to Form 1, line (04), columns (a) through (e) in the appropriate row. Total the row and enter in column (f).
- (05) The standard-time allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from Form 2S, line (04)(f).
- (06) Enter the indirect cost rate from the California Department of Education approved indirect cost rate for the year the funds are expended.
- (07) From the Total Direct Costs, line (04)(f), deduct Total Fixed Assets, line (04)(d) and any other item excluded from indirect cost distribution base in accordance with CSAM Procedure 915. Enter zero if there are no exclusions. Multiply the result by the Indirect Cost Rate, line (06).
- (08) The flat-rate allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from Form 2F, line (04)(d).
- (09) Enter the sum of Actual Time Option Direct Costs, line (04)(f); Actual Time Option Indirect Costs, line (07); Standard-Time Reimbursement Option, line (05); and Flat-Rate Reimbursement Option, line (08).
- (10) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.
- (11) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (12) From Total Direct and Indirect Costs, line (09), subtract the sum of Offsetting Revenues, line (10), and Other Reimbursements, line (11). Enter the remainder on this line and carry the amount forward to Form FAM 27, line (13) of the reimbursement claim.

<b>PROGRAM 218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL (From July 1, 2012 through November 6, 2012)*</b>	<b>FORM 2A</b>
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(01) Claimant	(02)	Fiscal Year 2012/2013*
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(03) Meeting Type or Name

(04) Reimbursable Activity: Preparation of Brief Agenda and Posting

<b>Actual Time Option:</b> Complete columns (a) through (h).	<b>Object Accounts</b>
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(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="text"/>	Subtotal	<input type="text"/>	Page: ___ of ___			
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<b>PROGRAM</b> <b>218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM</b> <b>ACTIVITY COST DETAIL</b> <b>INSTRUCTIONS</b>	<b>FORM</b> <b>2A</b>
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Complete form 2A when calculating agenda costs using the Actual Time Option. Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

- (01) Enter the name of the claimant.
- (02) No entry necessary.
- (03) Enter the name of the meeting for which a brief agenda was prepared and posted. A separate Form 2A should be prepared for the district's legislative body and each board or commission which holds public hearings.
- (04) Preparation of Brief Agenda and Posting. No entry necessary.

**Actual Time Option.** The following table identifies the type of information required to support costs of direct labor, materials and supplies, contract services, fixed assets and travel and training needed in the preparation of a brief general description of agenda items and posting 72 hours before a meeting in a location that is freely accessible to the public. **The descriptions required in column (5)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds were appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Such documents must be made available to the SCO upon request.

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

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

<b>PROGRAM</b> <b>218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM</b> <b>ACTIVITY COST DETAIL</b> (From July 1, 2012 through November 6, 2012)*	<b>FORM</b> <b>2F</b>
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(01) Claimant	(02)	Fiscal Year 2012/2013*
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(03) **Flat-Rate Option:** Complete columns (a) through (d).

(a) Meeting Type or Name	(b) Uniform Cost Allowance \$168.32 for 2012-13	(c) Number of Agendas	(d) Total (b) x (c)

(04) Total <input style="width: 30px;" type="text"/>	Subtotal <input style="width: 30px;" type="text"/>	Page: ____ of ____
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<b>PROGRAM</b> <b>218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM</b> <b>ACTIVITY COST DETAIL</b> <b>INSTRUCTIONS</b>	<b>FORM</b> <b>2F</b>
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Complete Form 2F when calculating agenda costs using the Flat-Rate Option. Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.

- (01) Enter the name of the claimant.
- (02) No entry necessary.
- (03) Flat-Rate Option.
  - (a) Enter the type or name of the meeting. Only one entry per meeting type or name is needed.
  - (b) Enter the uniform cost allowance for fiscal year 2012-13.

Fiscal Year	Uniform Cost Allowance
2012-13	\$168.32

- (c) Enter the number of agendas that were prepared for each meeting type or name listed in column (a).
  - (d) Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).
- (04) Total line (03), column (d), and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Carry forward the totals from line (04), column (d) to Form 1, line (09).

<b>PROGRAM 218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL (From July 1, 2012 through November 6, 2012)*</b>	<b>FORM 2S</b>
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(01) Claimant	(02)	Fiscal Year 2012/2013*
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(03) **Standard-Time Option:** Complete columns (a) through (f).

(a) Date	(b) Meeting Type or Name	(c) Number of Agenda Items	(d) Minutes Per Agenda Item	(e) Blended Hourly Rate	(f) Total

(04) Total <input style="width: 30px;" type="text"/>	Subtotal <input style="width: 30px;" type="text"/>	Page: ___ of ___
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<b>PROGRAM</b> <span style="font-size: 2em;"><b>218</b></span>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM</b> <b>ACTIVITY COST DETAIL</b> <b>INSTRUCTIONS</b>	<b>FORM</b> <span style="font-size: 2em;"><b>2S</b></span>
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**Complete Form 2S when calculating agenda costs using the Standard-Time Option.**  
**Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.**

- (01) Enter the name of the claimant.
- (02) No entry necessary.
- (03) Standard-Time Option.
  - (a) Enter the date of each meeting.
  - (b) Enter the type or name of each meeting.
  - (c) Enter the number of agenda items for each meeting.
  - (d) The minutes per agenda item for County Offices of Education and for districts by enrollment size are:
 

County Offices of Education:	0.75 hour	(45 minutes)
Districts: Enrollment of 20,000 or more:	0.75 hour	(45 minutes)
Enrollment of 10,000 to 19,999:	0.25 hour	(15 minutes)
Enrollment of less than 10,000:	0.17 hour	(10 minutes)

(e) Enter the blended hourly rate of all personnel who participated in the preparation and posting of the agenda during the fiscal year.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits, and indirect costs, if not claimed elsewhere) for each person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a principal may determine that the percentage of time spent on the reimbursable activities by various classifications of personnel in a base year of fiscal year 1998-99 was as follows: Principal 17%, Vice Principal 15%, Office Clerks 36%, Office Manager 9%, and Secretaries 23%.

The school district determines that the productive hourly rate [salaries + benefits + indirect costs(salary + benefit x indirect cost rate)] for each classification is as follows:

Classification	Salary	Benefits	Indirect Costs	Productive Hourly Rate
Principal	\$60	\$12	\$13	\$85
Vice Principal	55	10	15	80
Office Clerks	40	8	12	60
Office Manager	45	9	11	65
Secretaries	18	5	7	30

The school district's blended productive hourly rate of \$60.80 for fiscal year 2000-01 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

Classification	Percentage of Time Spent	Productive Hourly Rate	Blended Productive Hourly Rate
Principal	17%	\$85	\$14.45
Vice Principal	15%	80	12.00
Office Clerks	36%	60	21.60
Office Manager	9%	65	5.85
Secretaries	23%	30	6.90
Total	<u>100%</u>		<u>\$60.80</u>

(f) Total. Multiply the Number of Agenda Items, column (c), by the Minutes Per Agenda Item as expressed as a fraction of one hour, column (d), by the Blended Hourly Rate, column (e).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

(04) Total line (03), column (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or a subtotal. If more than one form is needed to detail the activity costs, number each page. Carry forward the totals from line (04), column (f) to Form 1, line (05).



<b>PROGRAM</b> <b>218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM</b> <b>MEETING DETAIL</b> <b>INSTRUCTIONS</b>	<b>FORM</b> <b>3</b>
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**Complete form 3 for all reimbursement options.**

- (01) Enter the name of the claimant.
- (02) No entry necessary.
- (03) Provide the following information for each regular meeting being claimed regardless of type or name. List the meetings in order of date beginning July 1, 2012 through November 6, 2012.
  - (a) Enter the date of each meeting being claimed.
  - (b) Enter the type or name of each regular meeting held during the fiscal year for which a brief agenda was prepared and posted.
- (04) If more than one form is needed to provide the detail of the meetings, number each page.