

OFFICE OF THE STATE CONTROLLER
STATE-MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2010-18
THREATS AGAINST PEACE OFFICERS
COMMUNITY COLLEGE DISTRICTS

REVISED JULY 1, 2016

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 (TAPO) program. The 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 included as an integral part of the claiming instructions.

Chapter 1249, Statutes of 1992, added Penal Code (PC) section 832.9. This statute requires community college districts employing peace officers to reimburse the officer or any member of his or her immediate family for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer or his or her immediate family as a result of the peace officer's employment. Chapter 666, Statutes of 1995, amended PC section 832.9, by specifying guidelines for reimbursement.

On April 24, 1997, the CSM adopted a Statement of Decision finding that the test claim legislation imposes a reimbursable state-mandated program on community college districts 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 community college district, as defined in GC section 17519, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement. Separate claiming instructions were issued for school districts and local agencies. Refer to Threats Against Peace Officers, program 162 for school districts, and program 163 for local agencies. Block grant recipients are not eligible to claim for reimbursement.

Reimbursement Claim Deadline

Annual reimbursement claims for the **2015-16** fiscal year may be filed by **February 15, 2017**, without 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, subdivision (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, subdivision (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 & 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.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the 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.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the SCO to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Claim Submission

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO’s website: **www.sco.ca.gov/ard_mancost.html**.

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

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

For more information, contact the Local Reimbursements Section by email at LRSDAR@sco.ca.gov, by telephone at (916) 324-5729, or by writing to the address above.

Adopted: 2/27/98
Amended: 1/29/10

Amendment to Parameters and Guidelines

Penal Code Section 832.9

Statutes 1992, Chapter 1249

Statutes 1995, Chapter 666

Threats Against Peace Officers

05-PGA-44 (96-365-02)

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

I. Summary of the Mandate Source

Statutes 1992, chapter 1249 added Penal Code section 832.9. This statute requires governmental entities employing peace officers to reimburse the officer, or any member of his or her family for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer or his or her immediate family as a result of the peace officer's employment.

Statutes 1995, chapter 666 amended Penal Code section 832.9, by specifying guidelines for reimbursement.

II. Commission on State Mandates Decision

On April 24, 1997, the Commission determined that the requirements of Penal Code section 832.9, as added by Statutes 1992, chapter 1249, and amended by Statutes 1995, chapter 666 imposed upon local governments, a new program or higher level of service, within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

III. 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 Government Code section 17518, and "school districts" as defined in Government Code section 17519.

IV. Period of Reimbursement

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this state mandated program was filed on December 30, 1996, establishing eligibility for Fiscal Year 1995-96, commencing

July 1, 1995. However, both test claim statutes were *not* in effect on July 1, 1995. Therefore, reimbursement claims may be filed as follows:

Actual and necessary costs incurred pursuant to Statutes 1992, chapter 1249, are reimbursable after July 1, 1995.

Actual and necessary costs incurred pursuant to Statutes 1995, chapter 666, are reimbursable after January 1, 1996.

Actual and necessary costs for one fiscal year should be included in each claim. Estimated costs for the subsequent fiscal year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(3) of the Government Code, all claims for reimbursement of initial year's costs shall be submitted within 120 days of release of claiming instructions by the State Controller.

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

V. Reimbursable Costs

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

A. Scope of Mandate

Eligible claimants shall be reimbursed for the costs incurred to reimburse peace officers or any member of their immediate family for actual and necessary moving and relocation expenses when it is necessary to move because the officer has received a credible threat that a life threatening action may be taken against

the officer or his or her immediate family as a result of the peace officer's employment.

B. Reimbursable Activities

For the following state mandated activities, costs incurred by a local governmental entity for the direct and indirect costs of labor, supplies, services, and reimbursement payments made to a peace officer or member of his or her immediate family, residing with the peace officer, are reimbursable:

1. From July 1, 1995 through December 31, 1995
 - a. Review and approve claims for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer or his or her immediate family as a result of the peace officer's employment. Costs incurred both before and after the change of residence, including costs of moving household effects either by a commercial household goods carrier or by the employee, are reimbursable.
 - b. Payment of the approved reimbursement to the peace officer or member of his or her immediate family residing with the officer for actual and necessary moving and relocation expenses.
2. From January 1, 1996 through Present
 - a. Receive notification of a "credible threat." (Pen. Code, § 832.9, subs. (b)(5) & (c).)
 - b. Approve relocation plans and if necessary, verify residency of immediate family member. (Pen. Code, § 832.9, subs. (a), (b)(3), & (d).)
 - c. Review and approve claims for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer or his or her immediate family as a result of the peace officer's employment. Costs incurred both before and after the change of residence, including costs of moving household effects either by a commercial household goods carrier or by the employee, are reimbursable. Approval of "actual and necessary relocation costs" is subject to the limitations set forth in Penal Code section 832.9, as amended by Statutes 1995, chapter 666.
 - d. Payment of the approved reimbursement to the peace officer or member of his or her immediate family for actual and necessary moving and relocation expenses.

C. Non-Reimbursable Costs

1. Litigation expenses “allowable as costs” and “not allowable as costs” pursuant to section 1033.5 of the Code of Civil Procedure, are not reimbursable if incurred by claimants and/or local law enforcement agencies responding to and/or defending claims or actions brought under Penal Code section 832.9.
2. After January 1, 1996, the following costs are not reimbursable:
 - a. Moving costs that are *not* included in the Department of Personnel Administration rules governing promotional relocations. (Pen. Code, § 832.9, subd. (1).)
 - b. Loss or decrease in value to a peace officer’s residence due to a forced sale. (Pen. Code, § 832.9, subd. (b)(2).)
 - c. Costs incurred by a peace officer or member of their immediate family without prior approval of the appointing authority. (Pen. Code, § 832.9, subd. (b)(3).)
 - d. Unauthorized payment of peace officers’ salaries while moving. (Pen. Code, § 832.9, subd. (b)(4).)
 - e. Temporary relocation housing which exceeds 60 days. (Pen. Code, § 832.9, subd. (b)(6).)
 - f. Relocation costs incurred 120 days after the original notification of a viable threat if the peace officer has failed to relocate. (Pen. Code, § 832.9, subd. (b)(7).)

VI. Claim Preparation and Submission

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

A. Reporting by Components

Claimed costs must be allocated according to the components of reimbursable activity described in Section V.B.

B. Supporting Documentation

Claimed costs should be supported by the following information:

1. Salaries and Benefits

Claimed reimbursement for employee costs should be supported by name, position, hourly productive rate, hours worked, fringe benefits amount, and a brief description of assigned unit and function relative to the mandate.

2. Services and Supplies

The claimant should identify all direct costs for materials, services and supplies which have been purchased, leased, consumed or expended for purposes of compliance with the mandate.

3. Reimbursements to Peace Officer or Member of His or Her Immediate Family for Actual and Necessary Moving and Relocation Expenses
 - a. Show the dates when the claimant received notification of the threat, when moving and relocation expenses were incurred, and when the officer or member of his or her immediate family was reimbursed.
 - b. Submit with the claim, a copy of the contract, invoices, and receipts for the cost of moving and relocation. Identify the independent contractor or employee who provided services for moving and relocation.
 - c. If confidentiality is involved to protect the officer's relocation, mark out sensitive areas of the contract, invoices, and receipts.
4. Allowable Overhead Costs

Government Code section 17564, subdivision (b), provides that claims for indirect costs shall be filed in the manner prescribed by the State Controller's Office.

VII. Records Retention

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter¹ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section V, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VIII. Offsetting Savings and Other Reimbursement

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., service fees collected, federal funds, other state funds, etc. shall be identified and deducted from this claim.

IX. Required Certification

¹ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

An authorized representative of the claimant will 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 therein.

<p>THREATS AGAINST PEACE OFFICERS CLAIM FOR PAYMENT</p>	<p>For State Controller Use Only</p>	<p>PROGRAM</p> <p style="font-size: 2em; font-weight: bold;">242</p>
	(19) Program Number 00242 (20) Date Filed (21) LRS Input	

(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM 1, (04) a. (e)	
County of Location			(23) FORM 1, (04) b. (e)	
Street Address or P.O. Box		Suite	(24) FORM 1, (04) c. (e)	
City	State	Zip Code	(25) FORM 1, (04) d. (e)	
	(03)	Type of Claim	(26) FORM 1, (06)	
		(09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (07)	
		(04) (10) Combined <input checked="" type="checkbox"/>	(28) FORM 1, (09)	
	(05)	(11) Amended <input type="checkbox"/>	(29) FORM 1, (10)	
Fiscal Year of Cost	(06)	(12)	(30)	
Total Claimed Amount	(07)	(13)	(31)	
Less: 10% Late Penalty (refer to attached Instructions)		(14)	(32)	
Less: Prior Claim Payment Received		(15)	(33)	
Net Claimed Amount		(16)	(34)	
Due from State	(08)	(17)	(35)	
Due to State		(18)	(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 community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 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 _____

Email Address _____

Type or Print Name and Title of Authorized Signatory

(38) Name of Agency Contact Person for Claim

Telephone Number _____

Email Address _____

Name of Consulting Firm / Claim Preparer

Telephone Number _____

Email Address _____

PROGRAM
242

**THREATS AGAINST PEACE OFFICERS
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) 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 for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from Form 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 otherwise specified in the claiming instructions, following the fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- 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.
- (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, (04) a. (e), means the information is located on Form 1, block (04), line 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., 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, type or print name and 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 and attach the copy 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.

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

PROGRAM 242	THREATS AGAINST PEACE OFFICERS CLAIM SUMMARY				FORM 1	
(01) Claimant		(02)		Fiscal Year 20___/20___		
(03) Leave blank.						
Direct Costs		Object Accounts				
		(a)	(b)	(c)	(d)	(e)
(04) Reimbursable Activities		Salaries and Benefits	Materials and Supplies	Contract Services	Employee Reimbursement	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		<input type="checkbox"/> Federally Approved Rate OMB Circular A-21 <input type="checkbox"/> [FAM-29C] <input type="checkbox"/> Flat 7%			%	
(07) Total Indirect Costs		[Refer to Claim Summary Instructions]				
(08) Total Direct and Indirect Costs		[Line (05)(e) + line (07)]				
Cost Reduction						
(09) Less: Offsetting Revenues						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount		[Line (08) - {(line (09) + line (10))}]				

PROGRAM 242	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) Leave blank.
- (04) For each reimbursable activity, enter the total 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) Total columns (a) through (e).
- (06) Community college districts may use the federally approved OMB Circular A-21 rate, the rate computed using Form FAM-29-C, or a 7% indirect cost rate, for the fiscal year of costs. Mark the applicable box for the option used. Form FAM-29C can be found in the Annual Manual for Community Colleges available online at the SCO's website: www.sco.ca.gov/ard_mancost.html. Submit Form FAM-29C or the federally approved rate agreement with the claim.
- (07) Enter the result of multiplying the Indirect Cost Rate, line (06), by the applicable base used. The Form FAM-29C indirect cost rate and the flat 7% indirect cost rates are applied to Salaries and Benefits, whereas, the federally approved rate is applied to the allocation base used in developing the federally approved rate.
- (08) Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.
- (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 242	THREATS AGAINST PEACE OFFICERS 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. Receive notification of a "credible threat"	<input type="checkbox"/> c. Review and approve claims for actual and necessary relocation expenses incurred
<input type="checkbox"/> b. Approve relocation plans, and if necessary, verify residency of immediate family member	<input type="checkbox"/> d. Payment of the approved reimbursement to the peace officer or member of his/her immediate family

(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) Employee Reimbursement

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ___ of ___				
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PROGRAM 242	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 for which costs were incurred.
- (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, 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.**

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the State Controller's Office (SCO) to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

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