

OFFICE OF THE STATE CONTROLLER
STATE-MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2012-35
ALLOCATION OF PROPERTY TAX REVENUES
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 Allocation of Property Tax Revenues 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.

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

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

Exception

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

Eligible Claimants

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

Reimbursement Claim Deadline

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: 5/24/95
Amended: 1/29/10

Amendment to Parameters and Guidelines

Revenue and Taxation Code Sections 97, 97.01, 97.02, 97.03, 97.035, 97.5, 98, and 99

Statutes 1992, Chapters 697, 699, 700, 899 and 1369

Statutes 1993, Chapters 66, 68, 904, 905 and 1279

Allocation of Property Tax Revenues

05-PGA-24 (CSM-4448)

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

I. SUMMARY OF THE SOURCE OF THE MANDATES

The provisions of Revenue and Taxation Code sections 97, 97.01, 97.02, 97.03, 97.035, 97.5, 98, and 99, as added and amended by Chapter 697, Statutes of 1992, Chapter 699, Statutes of 1992, Chapter 700, Statutes of 1992, Chapter 899, Statutes of 1992, Chapter 1369, Statutes of 1992, Chapter 66, Statutes of 1993, Chapter 68, Statutes of 1993, Chapter 904, Statutes of 1993, Chapter 905, Statutes of 1993, and Chapter 1279, Statutes of 1993 requires counties to plan, implement, report, distribute administer and account for new property tax revenue allocations to school districts, without authority to charge schools districts for associated administrative costs.

II. COMMISSION ON STATE MANDATES' DECISION

At its July 21, 1994 hearing, the Commission on State Mandates determined that the provisions of Revenue and Taxation Code sections 97, 97.01, 97.02, 97.03, 97.035, 97.5, 98, and 99, as added and amended by Chapter 697, Statutes of 1992, Chapter 699, Statutes of 1992, Chapter 700, Statutes of 1992, Chapter 899, Statutes of 1992, Chapter 1369, Statutes of 1992, Chapter 66, Statutes of 1993, Chapter 68, Statutes of 1993, Chapter 904, Statutes of 1993, Chapter 905, Statutes of 1993, and Chapter 1279, Statutes of 1993 impose upon counties a reimbursable state mandated program, limited to those administrative costs that apply to school districts because counties are specifically prohibited from charging such administrative costs to school districts.

III. ELIGIBLE CLAIMANTS

Counties.

IV. PERIOD OF REIMBURSEMENT

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

Chapter 697, Statutes of 1992 was approved by the Governor on September 14, 1992, and became operative on January 1, 1993.

Chapter 699, Statutes of 1992 was approved by the Governor on September 14, 1992, and, as an urgency statutes, became operative on September 14, 1992.

Chapter 700, Statutes of 1992 was approved by the Governor on September 14, 1992, and, as an urgency statute, became operative on September 14, 1992.

Chapter 899, Statutes of 1992 was chaptered on September 24, 1992, and, as an urgency statute, became operative on September 24, 1992.

Chapter 1369, Statutes of 1992 was approved by the Governor on September 27, 1992, and, as an urgency statute, became operative on September 27, 1992.

Chapter 66, Statutes of 1993 was chaptered on June 30, 1993, and, as an urgency statute, became operative on June 30, 1993.

Chapter 68, Statutes of 1993 was chaptered on June 30, 1993, and, as an urgency statute, became operative on June 30, 1993.

Chapter 904, Statutes of 1993 was chaptered on October 8, 1993, and, as an urgency statute, became operative on October 8, 1993.

Chapter 905, Statutes of 1993 was chaptered on October 8, 1993, and, as an urgency statute, became operative on October 8, 1993.

Chapter 1279, Statutes of 1993 was chaptered on October 11, 1993, and as an urgency statute, became operative on October 11, 1993.

County costs incurred on or after the operative dates for each of the above statutes are eligible for reimbursement as the subject test claim was timely filed by the County of Los Angeles on December 21, 1993. In accordance with Section 17557 of the Government Code, when a test claim is filed on or before December 31, costs incurred during the prior fiscal year are eligible for reimbursement. In this case, costs incurred in the 1992-93 and subsequent fiscal years, on or after the above statutory operative dates, are eligible for reimbursement.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d) (3) of the Government Code, all claims for reimbursement of cost shall be submitted within 120 days of notification by the State Controller of the enactment of the claim bill.

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

V. REIMBURSABLE ACTIVITIES

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

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

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

A. Scope of Mandate

Counties shall be reimbursed for costs incurred to comply with new state requirements for allocating property tax revenues pursuant to certain provisions of Revenue and Taxation Code sections 97, 97.01, 97.02, 97.03, 97.035, 97.5, 98, 99, as added and amended by Chapter 697, Statutes of 1992, Chapter 699, Statutes of 1992, Chapter 700, Statutes of 1992, Chapter 899, Statutes of 1992, Chapter 1369, Statutes of 1992, Chapter 66, Statutes of 1993, Chapter 68, Statutes of 1993, Chapter 904, Statutes of 1993, Chapter 905, Statutes of 1993, Chapter 1279, Statutes of 1993, hereafter referred to as the subject law.

B. The following local government costs for planning, implementing, state reporting, distributing funds, administering, and accounting necessary to comply with the subject law (These costs should only be the Property Tax Reallocation Administrative Costs, which cannot be charged to the school districts):

1. For planning:
 - a. Meeting and conferring with state and local officials to interpret the subject law and establish local operating guidelines.
 - b. Developing or revising local user requirements for the subject new county system for ancillary property tax revenue allocations.
 - c. Modifying county policies and procedures in compliance with the subject law.

2. For implementation:
 - a. Preparation and review of 1989-90 adjusted prior year Revenue Certification schedules.
 - b. Analysis and identification of relevant prior year revenues and adjustments by type of local unit.
 - c. Computations of factored amounts of relevant prior year revenues and adjustments by type of local unit.
 - d. Computations of 16 factor/column local unit schedules to determine base revenue shift in a form suitable for mandatory state reporting.
 - e. Preparation of property tax revenue reallocation (certification) notices and supporting schedules for all affected local units.
 - f. Development or modification of software or manual procedures necessary to distribute reallocated property tax revenues to schools' Educational Revenue Augmentation Funds (ERAF).
 - g. Inputting relevant tax revenue data into the new processing system.
 - h. Processing State Controller Office reallocation changes such as the increase in Special District property revenue collection reallocations of 5%, from 35% to 40%.
3. For reporting to the State Controller the amount of the property tax revenue reduction to each special district within the county.
4. For distributing ERAF funds, to periodically input and transfer new property tax revenue reallocations to schools' ERAF accounts.
5. For administering new ERAF transactions, to notify all affected local jurisdictions of their account transactions and balances and, upon request, explain, verify, confirm or research particular new property tax revenue reallocations.
6. For accounting, to prepare journal vouchers for custodial account transfers, compute interest earnings for allocations to accounts, reconcile accounts for fiduciary purposes, and document all account processing, subject to audit.

VI. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a listing of each item for which reimbursement is claimed under this mandate.

Claimed costs would be supported by the following:

A. Employee Salaries and Benefits

Show the name of the employee involved, the classification of the employee, mandated functions performed, number of hours devoted to the function, productive hourly rates and benefits.

B. Services, Equipment and Supplies

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

C. Contract Services

List costs incurred for contract services for the mandated program. Contracting costs are reimbursable to the extent that the function performed requires special skills or knowledge that is not readily available from the claimant's staff. Use of contract services must be justified by the claimant.

D. Fixed Assets

List the cost of fixed assets that have been acquired specifically for the purpose of this mandate. If a fixed asset is acquired for the subject state mandates, but is utilized in some way not directly related to the program, only the pro-rata portion of the asset which is used for purposes of the program is reimbursable.

E. Allowable Overhead Cost

Claimants have the option of using 10% of direct labor as indirect costs or preparing a departmental Indirect Cost Rate Proposal (ICRP) for the program if an indirect cost rate in excess of 10% is claimed. If more than one department is claiming indirect costs for the mandated program, each department must have their own ICRP prepared in accordance with Office of Management and Budget Circular A-87 (OMB A-87).

VII. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this 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 the subject statutes must be deducted from the costs claimed. In addition, reimbursements for the subject mandates received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim.

IX. STATE CONTROLLER'S OFFICE 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 herein.

| | | | | |
|--|-------|---|--|----------------|
| ALLOCATION OF PROPERTY TAX REVENUES CLAIM FOR PAYMENT | | | For State Controller Use Only | PROGRAM |
| | | | (19) Program Number 00152 (20) Date Filed (21) LRS Input | 152 |
| (01) Claimant Identification Number | | | Reimbursement Claim Data | |
| (02) Claimant Name | | | (22) FORM 1, (04) 1. (f) | |
| County of Location | | | (23) FORM 1, (04) 2. (f) | |
| Street Address or P.O. Box | | Suite | (24) FORM 1, (04) 3. (f) | |
| City | State | Zip Code | (25) FORM 1, (06) | |
| | | Type of Claim | (26) FORM 1, (07) | |
| | (03) | (09) Reimbursement <input type="checkbox"/> | (27) FORM 1, (09) | |
| | (04) | (10) Combined <input type="checkbox"/> | (28) FORM 1, (10) | |
| | (05) | (11) Amended <input type="checkbox"/> | (29) | |
| Fiscal Year of Cost | | | (06) | (12) |
| Total Claimed Amount | | | (07) | (13) |
| 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) |
| Due to State | | | | (18) |
| (37) CERTIFICATION OF CLAIM | | | | |
| <p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p> | | | | |
| Signature of Authorized Officer | | | Date Signed | _____ |
| _____ | | | Telephone Number | _____ |
| _____ | | | 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
152

**ALLOCATION OF PROPERTY TAX REVENUES
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 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 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) 1. (f), means the information is located on Form 1, block (04), line 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the process.**
- (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 152 | ALLOCATION OF PROPERTY TAX REVENUES CLAIM SUMMARY | FORM 1 |
|------------------------------|--|-------------------------|

| | | |
|---------------|------|--------------------------|
| (01) Claimant | (02) | Fiscal Year 20__/20__ |
|---------------|------|--------------------------|

| |
|-----------------|
| (03) Department |
|-----------------|

| Direct Costs | Object Accounts | | | | | |
|--|-----------------|----------|------------------------|-------------------|--------------|-------|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| (04) Reimbursable Activities | Salaries | Benefits | Materials and Supplies | Contract Services | Fixed Assets | Total |
| 1. Planning | | | | | | |
| 2. Implementation | | | | | | |
| 3. Administration, Accounting, and Reporting | | | | | | |
| (05) Total Direct Costs | | | | | | |



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



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

| | | |
|------------------------------|---|-------------------------|
| PROGRAM 152 | ALLOCATION OF PROPERTY TAX REVENUES CLAIM SUMMARY INSTRUCTIONS | FORM 1 |
|------------------------------|---|-------------------------|

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 must be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an Indirect Cost Rate Proposal (ICRP). If an indirect cost rate of greater than 10% is used, include the ICRP with the claim.
- (07) Local agencies have the option of using the flat rate of 10% of direct labor costs or using a department's ICRP in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by 10%. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any 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 152 | ALLOCATION OF PROPERTY TAX REVENUES ACTIVITY COST DETAIL | FORM 2 |
|------------------------|---|-------------------|

| | | |
|---------------------|------------|----------------------------|
| (01) Claimant _____ | (02) _____ | Fiscal Year 20___/20___ |
|---------------------|------------|----------------------------|

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

1. Planning
 3. Administration, Accounting, and Reporting

2. Implementation

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

| | | | | | | |
|--|--|--|--|--|--|--|
| (05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ___ of ___ | | | | | | |
|--|--|--|--|--|--|--|

| | | |
|------------------------------|--|-------------------------|
| PROGRAM 152 | ALLOCATION OF PROPERTY TAX REVENUES ACTIVITY COST DETAIL INSTRUCTIONS | FORM 2 |
|------------------------------|--|-------------------------|

- (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 component.
- (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 fixed assets. **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) | (h) | |
| Salaries | Employee Name and Title | Hourly Rate | Hours Worked | Salaries = Hourly Rate x Hours Worked | | | | | |
| Benefits | Activities Performed | Benefit Rate | | | Benefits = Benefit Rate x Salaries | | | | |
| Materials and Supplies | Description of Supplies Used | Unit Cost | Quantity Used | | | Cost = Unit Cost x Quantity Used | | | |
| Contract Services | Name of Contractor and Specific Tasks Performed | Hourly Rate | Hours Worked And Inclusive Dates of Service | | | | Cost = Hourly Rate x Hours Worked | | Copy of Contract and Invoices |
| Fixed Assets | Description of Equipment Purchased | Unit Cost | Usage | | | | | Cost = Unit Cost x Usage | |

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