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

On September 25, 2003, 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.

Exception

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

Eligible Claimants

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

Reimbursement Claim Deadline

Annual reimbursement claims for the 2016-17 fiscal year may be filed by February 15, 2018, 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(d)(3).

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

Minimum Claim Cost

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

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: “I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct,” and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

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

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by 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 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 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 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: If delivered by other delivery services:
Office of the State Controller Office of the State Controller
Attn: Local Reimbursements Section Attn: Local Reimbursements Section
Local Government Programs and Local Government Programs and
Services Division Services Division
P.O. Box 942850 3301 C Street, Suite 700
Sacramento, CA 94250 Sacramento, CA 95816

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

Family Code Section 6228
Statutes 1999, Chapter 1022

Crime Victim's Domestic Violence Incident Reports (99-TC-08)

County of Los Angeles, Claimant

I. SUMMARY OF THE MANDATE

On September 25, 2003, the Commission on State Mandates (Commission) adopted a corrected Statement of Decision finding that Family Code section 6228, as added by Statutes 1999, chapter 1022, mandated a new program or higher level of service for local law enforcement agencies within the meaning of article XIII B, section 6 of the California Constitution, and imposed costs mandated by the state pursuant to Government Code section 17514 for the following activity only:

- Storing domestic violence incident reports and face sheets for three years. (Fam. Code, § 6228, subd. (e).)

The Commission further found that under prior law, cities and counties were already required to keep the domestic violence incident reports for two years.

II. ELIGIBLE CLAIMANTS

Any city, county, and city and county 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 17557, subdivision (c), as amended by Statutes 1998, chapter 681, states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The County of Los Angeles filed the test claim on May 15, 2000, establishing eligibility for fiscal year 1998-1999. However, the effective and operative date of Family Code section 6228 is January 1, 2000. Therefore, costs incurred for storing domestic violence incident reports and face sheets for the additional three years pursuant to Family Code section 6228, as added by Statutes 1999, chapter 1022, are reimbursable on or after January 1, 2000.

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

If the total costs for a given fiscal year do not exceed $1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.
IV. 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, 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, 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.

For each eligible claimant, the following activities are reimbursable:

A. One-Time Activity

1. Revise existing policies and procedures regarding the storage of domestic violence incident reports and face sheets in a readily accessible format to include the additional three-year requirement.

B. Ongoing Activity

1. Store domestic violence incident reports and face sheets in a readily accessible hard copy, microfiche, or electronic image format for an additional three years. This is limited to the cost of retaining domestic violence incident reports and face sheets in a readily accessible format, including file storage, for the three-year period of time after the pre-existing mandatory two-year retention period provided in Government Code sections 26202 and 34090. Any activities that flow from this previous requirement are not reasonably necessary to carry out this mandate (e.g., scanning reports for archive, reviewing files, transferring or shipping files for storage).

V. CLAIM PREPARATION AND SUBMISSION

ONE-TIME ACTIVITY – Section IV.A.1.

Each of the following cost elements must be identified for the reimbursable activity identified in Section IV.A.1. of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.
A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

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.

3. 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.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or 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 the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

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 Circular 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.

ONGOING ACTIVITY – Section IV.B.1.

Actual costs shall be claimed based on the reasonable reimbursement methodology adopted by the Commission pursuant to Government Code section 17557. The reasonable reimbursement methodology is a uniform cost allowance that covers all the direct and indirect costs of performing activity B.1. described in Section IV. of this document. Direct costs and indirect costs are described above. The uniform cost allowance shall be adjusted each subsequent year by the Implicit Price Deflator referenced in Government Code section 17523.

The uniform cost allowance is $0.40 per report per year (not to exceed three years). Reimbursement is determined by multiplying the uniform cost allowance of $0.40 by the number of domestic violence incident reports that are being stored for an additional three-year period of time after the pre-existing mandatory two-year retention period. Eligible claimants must show that costs were in fact incurred in order to claim costs using the uniform cost allowance for this program.

VI. 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 chapter 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. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

1 This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.
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 the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any 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 CLAIMING INSTRUCTIONS
Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION
Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES
The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.
### CRIME VICTIM’S DOMESTIC VIOLENCE INCIDENT REPORTS
#### CLAIM FOR PAYMENT

**For State Controller Use Only**

**PROGRAM 262**

<table>
<thead>
<tr>
<th>(19) Program Number</th>
<th>(20) Date Filed</th>
<th>(21) LRS Input</th>
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</table>

<table>
<thead>
<tr>
<th>(01) Claimant Identification Number</th>
<th>(02) Claimant Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**County of Location**

**Street Address or P.O. Box**

**Suite**

**City**

**State**

**Zip Code**

**Type of Claim**

- (09) Reimbursement
- (10) Combined
- (11) Amended

**Fiscal Year of Cost**

**Total Claimed Amount**

**Less: 10% Late Penalty** (refer to attached Instructions)

**Less: Prior Claim Payment Received**

**Net Claimed Amount**

**Due from State**

**Due to State**

(38) Name of Agency Contact Person for Claim

**Name of Consulting Firm / Claim Preparer**

### (37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 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**

Form FAM-27 (Revised 10/17)
(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 (27) Bring forward the cost information as specified on the left-hand column of lines (22) through (27) for the reimbursement claim, e.g., Form 1, (04) A. 1. (e), means the information is located on Form 1, block (04), line A. 1., column (e). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. Completion of this data block will expedite the process.

(28) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency’s authorized officer, 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:

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

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
3301 C Street, Suite 700
Sacramento, CA 95816
**PROGRAM 262**  
**CRIME VICTIM’S DOMESTIC VIOLENCE INCIDENT REPORTS**  
**CLAIM SUMMARY**  
**FORM 1**

(01) Claimant  
(02) Fiscal Year  
20___ / 20___

(03) Department

### Direct Costs

<table>
<thead>
<tr>
<th>(04) Reimbursable Activities</th>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
<th>(e)</th>
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</thead>
<tbody>
<tr>
<td>Salaries</td>
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<td></td>
</tr>
<tr>
<td>Benefits</td>
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</tr>
<tr>
<td>Materials and Supplies</td>
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<td></td>
</tr>
<tr>
<td>Fixed Assets</td>
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<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**A. One-Time Activity**
1. Revise Policies and Procedures

**B. Ongoing Activity**
1. Store Reports and Face Sheets

(See instructions)  
[Unit cost includes direct and indirect costs]

(05) Total Direct Costs  
Add Total Column

### Indirect Costs

<table>
<thead>
<tr>
<th>(06) Indirect Cost Rate</th>
<th>[10% or ICRP]</th>
</tr>
</thead>
<tbody>
<tr>
<td>%</td>
<td></td>
</tr>
</tbody>
</table>

| (07) Total Indirect Costs | [Refer to Claim Summary Instructions] |

| (08) Total Direct and Indirect Costs | [Line (05)(e) + line (07)] |

### Cost Reduction

<table>
<thead>
<tr>
<th>(09) Less: Offsetting Revenues</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>(10) Less: Other Reimbursements</th>
</tr>
</thead>
</table>

| (11) Total Claimed Amount | [Line (08) - (line (09) + line (10))] |

Revised 10/17
(01) Enter the name of the claimant.

(02) Enter the fiscal year of costs.

(03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.

(04) A.1. For reimbursable activity A.1., enter the total from Form 2, line (05), columns (d), through (g) to Form 1, block (04), columns (a) through (d) in the appropriate row.

B.1. (e) Enter the product of the unit cost rate from the table below multiplied by the number of domestic violence incident reports stored during the fiscal year of claim for the additional three-year period after the pre-existing mandatory two-year retention period.

Unit Cost Rate by Fiscal Year
(This unit cost includes direct and indirect costs.)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Unit Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
<td>0.6480</td>
</tr>
<tr>
<td>2016-17</td>
<td>0.6630</td>
</tr>
</tbody>
</table>

(05) Total column (e).

(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)(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.
(01) Claimant

(02) Fiscal Year

(03) Reimbursable Activity
   A. One-Time Activity
      1. Revision of Policies and Procedures

(04) Description of Expenses

<table>
<thead>
<tr>
<th>(a) Employee Names, Job Classifications, Functions Performed, Description of Expenses</th>
<th>(b) Hourly Rate or Unit Cost</th>
<th>(c) Hours Worked or Quantity</th>
<th>(d) Salaries</th>
<th>(e) Benefits</th>
<th>(f) Materials and Supplies</th>
<th>(g) Fixed Assets</th>
</tr>
</thead>
</table>

(05) Total  □  Subtotal  □  Page:  ___of  ___
(01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 2 must be completed for each department.

(02) Enter the fiscal year for which costs were incurred.

(03) Costs incurred for this activity are to be detailed on Form 2.

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

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.

<table>
<thead>
<tr>
<th>Object Accounts</th>
<th>Columns</th>
<th>Submit these supporting documents with the claim</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a)</td>
<td>(b)</td>
</tr>
<tr>
<td>Salaries</td>
<td>Employee Name and Title</td>
<td>Hourly Rate</td>
</tr>
<tr>
<td>Benefits</td>
<td>Activities Performed</td>
<td>Benefit Rate</td>
</tr>
<tr>
<td>Materials and Supplies</td>
<td>Description of Supplies Used</td>
<td>Unit Cost</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>Description of Equipment Purchased</td>
<td>Unit Cost X Quantity</td>
</tr>
</tbody>
</table>

(05) Total line (04), column (d) through column (g), and enter the sums on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail 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.