OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2005-06

FALSE REPORTS OF POLICE MISCONDUCT

June 6, 2005

In accordance with Government Code (GC) section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the False Reports of Police Misconduct program. These claiming instructions are issued subsequent to adoption of the program's Parameters and Guidelines (P's & G's) by the Commission on State Mandates (COSM).

On January 29, 2004, the COSM determined that Penal Code section 148.6 established costs mandated by the State according to the provisions listed in the P's and G's. For your reference, the P's and G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, city and county, or special district employing peace officers and incurring increased costs as a direct result of this mandate are eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for fiscal years 1999-2000 through 2004-2005 must be filed with the SCO and be delivered or postmarked on or before **October 4, 2005**. Estimated claims for fiscal year 2005-06 must be filed on or before **October 4, 2005**, or by **January 15, 2006**.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

B. Late Penalty

1. Initial Claims

AB 3000 enacted into law on September 30, 2002**,** amended the late penalty assessments on initial claims. Late initial claims submitted **on or after September 30, 2002,** are assessed a late penalty of 10% of the total amount of the initial claims **without limitation.**

2. Annual Reimbursement Claims

All late annual reimbursement claims are assessed a late penalty of 10% subject to the $1,000 limitation regardless of when the claims were filed.

C. Estimated Claims

Unless otherwise specified in the claiming instructions, city, county, city and county, or special district, are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07).

However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC section 17564(a) provides that no claim shall 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. 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. 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.

Certification of Claim

In accordance with the provisions of Government Code section 17561, an authorized representative of the claimant shall be required to provide a certification of claim 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 the Code of Civil Procedure section 2015.5, for those costs mandated by the State and contained herein.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO’s claiming instructions and the P’s & G’s adopted by the Commission. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the

amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency pursuant to this chapter is subject to the initiation of an audit by the SCO 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 SCO 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 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. On-site audits will be conducted by the SCO as deemed necessary.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions or requests for hard copies of these instructions should be faxed to Ginny Brummels at (916) 323-6527, or e-mailed to **LRSDAR@sco.ca.gov.** Or, if you wish, you may call the Local Reimbursements Section at (916) 324-5729.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.shtml.**

Address for Filing Claims

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents**. (To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

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 500
Sacramento, CA 95816

Adopted: March 30, 2005

PARAMETERS AND GUIDELINES

Penal Code Section 148.6, Subdivisions (a)(2) and (a)(3)

Statutes of 1995, Chapter 590
Statutes of 2000, Chapter 289

False Reports of Police Misconduct (00-TC-26)

County of San Bernardino, Claimant

I. SUMMARY OF THE MANDATE

Statutes 1995, chapter 590; and Statutes 2000, chapter 289 added or amended Penal Code section 148.6. This provision made it a misdemeanor for any individual to knowingly file a false complaint against a peace officer. These statutes:

- Require any law enforcement agency accepting an allegation of misconduct against a peace officer to have the complainant read and sign a specified information advisory.
- Require the advisory to be available in multiple languages.

On January 29, 2004, the Commission on State Mandates (Commission) adopted the Statement of Decision for *False Reports of Police Misconduct* (00-TC-26). The Commission found that Penal Code section 148.6, subdivision (a), sections (2) and (3), constitute a new program or higher level of service and impose a reimbursable state-mandated program upon city and county law enforcement agencies within the meaning of article XIII B, section 6, of the California Constitution and Government Code section 17514. Accordingly, the Commission approved this test claim for the following reimbursable activities:

- In accepting an allegation of peace officer misconduct, requiring the complainant to read and sign the advisory prescribed in Penal Code section 148.6, subdivision (a)(2).
- Make the advisory available in multiple languages, utilizing the translations available from the State, as prescribed in Penal Code section 148.6, subdivision (a)(3).

The Commission denied any remaining alleged activities or costs, including any from Penal Code section 148.6, subdivision (a)(1), as added by Statutes 1995, chapter 590, and subdivision (b) as added by Statutes 1996, chapter 586, because they do not impose a new program or higher level of service, and do not impose costs mandated by the state within the meaning of article XIII B, section 6 of the California Constitution and Government Code sections 17514 and 17556.

II. ELIGIBLE CLAIMANTS

Any city, county, city and county, or special district employing peace officers and incurring increased costs as a direct result of this mandate are eligible to claim reimbursement of these costs.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The

test claim for this mandate was filed on Monday, July 2, 2001. Since June 30 fell on a Saturday in 2001, the filing deadline for establishing a July 1, 1999 reimbursement period pursuant to Government Code section 17557, subdivision (c), and the operative regulations, was delivery or postmark by Monday, July 2, 2001. Thus, costs incurred for compliance with Statutes 1995, chapter 590 are eligible for reimbursement on or after July 1, 1999. Statutes 2000, chapter 289 was operative January 1, 2001. Therefore, costs incurred for compliance with Statutes 2000, chapter 289 are reimbursable on or after January 1, 2001.

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

If the total costs for a given 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:

Reimbursement Period July 1, 1999 through December 31, 2000[1]:

In accepting an allegation of peace officer misconduct, requiring the complainant to read and sign the advisory prescribed in Penal Code section 148.6, subdivision (a)(2).[2]

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[1] Pursuant to Government Code section 17557, subdivision (c).

[2] Penal Code section 148.6, subdivision (a)(2), as added by Statutes 1995, chapter 590.

A. One-Time Activity

1. Update policies and procedures to implement the reimbursable activities listed in Section IV., B, of these parameters and guidelines.

B. On-going Activity

1. Provide the complainant with the PC 148.6 advisory form. See Section V. A. for uniform time allowance for this activity.

Reimbursement Period Begins January 1, 2001[3]:

Make the advisory available in multiple languages, utilizing the translations available from the state.[4]

C. One-Time Activities

1. Create and electronic and/or paper advisory form folder to file multi-language PC 148.6 advisory forms, which are created and released by the Department of Justice.
2. Update policies and procedures to implement the reimbursable activities listed in Section IV., C, and D, of these parameters and guidelines.

D. Ongoing Activities

1. Downloading the PC 148.6 advisory form and saving it to an electronic and/or paper advisory form folder.
2. Update the multi-language advisory form folder as needed, if additional PC 148.6 advisory forms become available through the Department of Justice.
3. Inform the local law enforcement agency employees about the availability of the new (or any changes made to the existing) PC 148.6 advisory forms by the Department of Justice.
4. Provide the complainant with the advisory form written in a language understood by the complainant if the advisory form is available from the Department of Justice.[5] See Section V. A. for uniform time allowance for this activity.

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, 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. <u>Uniform Allowances (Time)</u>

The uniform time allowances cover the cost of the salaries and benefits of the employees performing the ongoing activities listed in Part B. 1, and Part D. 3, in Section IV of these parameters and guidelines. For purposes of the following calculations, productive hours

[3] Pursuant to Government Code section 17557, subdivision (c).
[4] Penal Code section 148.6, subdivision (a)(3), as added by Statutes 2000, chapter 289.
[5] Penal Code section 148.6, subdivision (a)(2) and (a)(3).

mean: "Time spent performing any kind of mental or physical work. Paid leave is not included."

Citizens Filing Complaints of Police Misconduct Under P.C. Section 148.6

For activities IV. B. 1. and D. 3. multiply as follows:

(the total number of P.C. Section 148.6 cases) x (0.033 hours[6]) x (the productive hourly rate [total wages and related benefits divided by productive hours] for employees performing the reimbursable activities).

The Commission has not identified any circumstances that would cause an eligible claimant to incur additional costs to perform any other activities not incorporated in Section IV of these parameters and guidelines. Eligible claimants incurring any such costs within the scope of the reimbursable activities may submit a request to amend the parameters and guidelines to the Commission for such costs to be approved for reimbursement, subject to the provisions of Government Code section 17557 and California Code of Regulations, title 2, section 1183.2.

B. 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. Contracted Services

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

4. Fixed Assets and Equipment

[6] Equivalent to 2 minutes.

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.

C. Indirect Cost Rates

Indirect costs are defined as 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 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 bear 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.

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[7] 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 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.

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 from any source, including but not limited to, services 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 test claim decision 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 (d), and California Code of Regulations, title 2, section 1183.2.

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

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.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
FALSE REPORTS OF POLICE MISCONDUCT

For State Controller Use Only	Program
(19) Program Number 00257	257
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) FRPM-1, (03)	
(23) FRPM-1, (04)(A)(1)(e)	
(24) FRPM-1, (04)(B)(1)(e)	
(25) FRPM-1, (04)(C)(1)(e)	
(26) FRPM-1, (04)(C)(2)(e)	
(27) FRPM-1, (04)(D)(1)(e)	
(28) FRPM-1, (04)(D)(2)(e)	
(29) FRPM-1, (04)(D)(3)(e)	
(30) FRPM-1, (04)(D)(4)(e)	
(31) FRPM-1, (06)	
(32) FRPM-1, (07)	
(33) FRPM-1, (09)	
(34) FRPM-1, (10)	
(35)	
(36)	

Type oe Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) _____/_____	(12) _____/_____
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due erom State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 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 Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings 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 amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or 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

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 257	FALSE REPORTS OF POLICE MISCONDUCT Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03), Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05), Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form FRPM-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09), Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10), Combined.

(11) If filing an amended reimbursement claim, enter an "X " in the box on line (11), Amended.

(12) Enter the fiscal year 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 FRPM-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by **October 4, 2005,** for fiscal years 1999-00 through 2004-05. Estimated claims for fiscal year 2005-06 may be filed on or before **October 4, 2005**, or by **January 15, 2006.** Claims filed after the deadline, will be reduced by a late penalty of 10%. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty).

(15) If filing a reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14), and line (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.

(20) to (21) Leave blank.

(22) to (36) Bring forward the cost information as specified on the left-hand column of lines (22) through (34) for the reimbursement claim, e.g., FRPM-1, (04)(A)(1)(e), means the information is located on form FRPM-1, block (04)(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. 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 payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS 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 500
Sacramento, CA 95816

Program 257	MANDATED COSTS FALSE REPORTS OF POLICE MISCONDUCT CLAIM SUMMARY	FORM FRPM-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year ___ / ___

Claim Statistics					
(03) Number of complaints filed for Police Misconduct under P.C. Section 148.6					
Direct Costs	**Object Accounts**				
(04) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Total
A. One-Time Activity (7/1/99 -12/31/00)					
1. Update Policies and Procedures per §IV.B. of P's & G's					
B. Ongoing Activity					
1. Provide Advisory Form to Complainant		[Line (03) x 0.033hr. x productive hourly rate)]			
C. One Time Activity (01/01/01 & After)					
1. Create Advisory Form Folder					
2. Update Policies and Procedures per §IV. C. & D. of P's & G's					
D. Ongoing Activities					
1. Download and Save Advisory Form					
2. Update Multi-Language Form Folder					
3. Inform Law Enforcement of New Form					
4. Provide Complainant with Form in Native Language from DOJ		[Line (03) x 0.033hr. x productive hourly rate)]			
(05) Total Direct Costs					
Indirect Costs					
(06) Indirect Cost Rate	[10% or ICRP from OMB A-87]				%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]				
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]				
Cost Reduction					
(09) Less: Offsetting Savings					
(10) Less: Other Reimbursements					
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]				

Program 257	FALSE REPORTS OF POLICE MISCONDUCT CLAIM SUMMARY Instructions	FORM FRPM-1

(01) Claimant: 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 FRPM-1 should be completed for each department.

(02) Type of Claim: Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form FRPM-1 must be filed for a reimbursement claim. Do not complete form FRPM-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form FRPM-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Claim Statistics: Enter the number of complaints filed for Police Misconduct under P.C. Section 148.6

(04) Reimbursable Activities: For each reimbursable component, enter the total from form FRPM-2, line (05), columns (c), through (f) to form FRPM-1, block (04), columns (a) through (d) in the appropriate row.

For B. 1. and D. 4. Activities, the following formula must be used to calculate salaries and wages:

(Total number of P. C. Section 148.6 cases) x (0.033hrs.) x (productive hourly wage)

(05) Total Direct Costs: Total column (e).

(06) Indirect Cost Rate: Indirect costs may be computed as 10% of direct labor costs excluding fringe benefits. Enter the 10% or the Indirect Cost Rate Proposal (ICRP) based on the Office of Management and Budget (OMB) Circular A-87 for the fiscal year of costs. If an indirect cost rate of greater than 10% is used, include the ICRP with the claim. if more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs: Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).

(08) Total Direct and Indirect Costs: Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount: From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07), for the Estimated Claim or line (13), for the Reimbursement Claim.

Program 257	MANDATED COSTS FALSE REPORTS OF POLICE MISCONDUCT ACTIVITY COST DETAIL	FORM FRPM-2

(01) Claimant

(02) Fiscal Year

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

A. One-Time Activity

☐ Update Policies and Procedures per §IV. B. of P's & G's

B. On-going Activity

☐ Provide Advisory Form to Complainant

C. One-Time Activity

☐ Create Advisory Form Folder

☐ Update Policies and Procedures per §IV. C. & D. of P's & G's

D. Ongoing Activities

☐ Download and Save Advisory Form

☐ Update Multi-Language Form Folder

☐ Inform Law Enforcement of New Form

☐ Provide Complainant Form in Native Language from DOJ

(04) Description of Expenses		Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed, Description of Expenses	(b) Hourly Rate/ No. of Items	(c) Salaries and Benefits	(d) Materials and Supplies	(e) Contract Services	(f) Fixed Assets
(05) Total ☐ Subtotal ☐ Page: ___of ___					

Program 257	FALSE REPORTS OF POLICE MISCONDUCT ACTIVITY COST DETAIL Instructions	FORM FRPM-2

(01) Claimant: 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 FRPM-2 should be completed for each department.

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

(03) Reimbursable Activities: Check the box which indicates the cost activity being claimed. Check only one box per form. A separate form FRPM-2 shall be prepared for each applicable activity.

(04) Description of Expenses: The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries and Benefits	Employee Name/Title and Activities Performed	Hourly Rate	Salaries = Hourly Rate x Hrs. Worked plus Benefits					
Materials and Supplies	Description of Supplies Used	Unit Cost		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate			Cost = Hourly Rate x Hours Worked Or Total Contract			Copy of Contract and Invoices
Fixed Assets	Purchase price (includes taxes, delivery costs and installation costs)	No. of item purchased				Cost = Purchase price x no. of item x pro-rata portion		

(05) Total line (04), column (c) through column (f). 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 (c) through (f) to form FRPM-1, block (04), columns (a) through (d) in the appropriate row

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