

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COST CLAIMING INSTRUCTIONS NO. 2009-15
IMMUNIZATION RECORDS

Revised October 15, 2010

In accordance with Government Code (GC) Section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for filing claims for the Immunization Records 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 (Commission).

Health and Safety Code Division 4, Chapter 7, Sections 3380 through 3390 as added by Chapter 1176, Statutes of 1977, provides uniform requirements for immunization of students prior to entering private or public elementary, secondary school, or other specific institutions. In addition, the governing authority of the school or specified institution is required to maintain immunization records on each student and file a written report on the immunization status of new entrants to the school or institution with the State Department of Health Services at times and on forms prescribed by the Department. Chapter 415, Statutes of 1995, has revised the numbering of Sections 3380 through 3390 to Sections 120335 through 120380.

On June 20, 1979, the Commission determined that Chapter 1176, Statutes of 1977, resulted in state mandated costs that are reimbursable pursuant to Part 7, (commencing with GC €17500) of Division 4, Title 2. In addition, on July 28, 1988, the Commission determined that reimbursement of Chapter 1176, Statutes of 1977, costs will be pursuant to the State Mandate Apportionment System.

Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

Types of Claims

A. Entitlement Claims

This program has been included in the State Mandates Apportionment System (SMAS), a process where a claimant receives an annual apportionment, reflective of the program's costs, without further filing of reimbursement claims. A claimant is eligible to be included in the process after having established a SMAS base year entitlement for the program. The State Controller's Office (SCO) determines a base year entitlement by averaging the claimant's actual costs for any three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. With an established base year, the claimant will receive annual payments adjusted by changes in the implicit price deflator. When the claimant has filed three consecutive fiscal years of costs, no further claims need to be filed. For programs included in SMAS after 01/01/88, the annual payments are adjusted by changes in the implicit price deflator and changes in the school's

average daily attendance (ADA).

A claimant who has not established a base year entitlement, may file claims as described in the following instructions to complete three consecutive fiscal years of actual costs. Where a claimant may have incurred three consecutive fiscal years of costs, and had not previously claimed those costs, the claimant may file an Entitlement Claim, FAM-43 for each of those fiscal years beginning with 1989/90 or any subsequent three consecutive fiscal years. An Entitlement Claim is for the sole purpose of establishing a base year entitlement and not for the claiming of reimbursement.

Entitlement claims should be filed with the SCO by February 15. After the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment of the current fiscal year.

B. Reimbursement Claims

If an eligible claimant does not have three consecutive fiscal years of costs for Chapter 1176, Statutes of 1977, to qualify for inclusion in SMAS, the claimant may file a reimbursement claim.

A reimbursement claim is defined in GC Section 17522 as any claimed filed with the SCO by a school district for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim.

Filing Deadlines

A. Reimbursement Claims

An actual claim may be filed by February 15 following the fiscal year in which costs were incurred. Claims for fiscal year 2009-10 will be accepted without penalty if postmarked or delivered on or before **February 15, 2011. Claims filed more than one year after the deadline will not be accepted.**

B. Late Penalty

1. Initial Claims

Late initial claims are assessed a late penalty of 10% of the total amount of the initial claims without limitation.

2. Annual Reimbursement Claims

Annual reimbursement claims must be filed by February 15 of the following fiscal year in which costs were incurred or the claims will be reduced by a late penalty.

Late annual reimbursement claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty.

Minimum Claim Cost

GC Section 17564(a) provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each

exceed **\$1,000**. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement will be allowed except as otherwise allowed by Government Code Section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to the SCO at least one hundred and eighty days prior to the deadline for filing the claim.

Reimbursement of Claims

Eligible claimants will be reimbursed on a unit cost basis for increased costs incurred to maintain immunization records and to report periodically, as required to the State Department of Health Services on the immunization status of new entrants. This rate is provided annually, in September to school districts in the Annual Revisions issued by the SCO. The current rate is printed on Form-1. No reimbursement will be made if the claimant does not report to the State Department of Health Services.

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 P's & G's adopted by the Commission. If any adjustments are made to a claim, a Notice of Claim Adjustment specifying the activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within thirty days after payment of the claim.

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 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 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.

Retention of Claim Documentation

All documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or last amended regardless of the year of costs incurred. If no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years 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.

Address for Filing Claims

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 700
Sacramento, CA 95816

Mandated costs claiming instructions and forms are available online at the SCO's Web site: www.sco.ca.gov/ard_mancost.html. If you have any questions, call the Local Reimbursements Section at (916) 324-5729 or e-mail LRS DAR@sco.ca.gov.

Adopted **6-18-80**
Amended 12-16-81
Amended 5-27-82
Amended **2-3-83**
Amended **3-17-83**

W.P. Code: **SPG117.SK**

Parameters and Guidelines
Chapter **1176**, Statutes of 1977
(Immunization Records)

This act mandated that school districts must maintain records of immunization of all school age children and report periodically to the state on the immunization status of all new entrants into the schools. Additional record keeping is required, and follow-up procedures to ensure compliance must be maintained. The State Department of Health, in consultation with the State Department of Education, adopted regulations (as required in Section **3390** of the Health and Safety Code) in September **1978**, to implement this act.

A. Board Decision: June 20, **1979** - The State Board of Control determined a mandate exists in Chapter 1176, Statutes of **1977**.

B. Period of Claim: Only costs incurred after January 1, **1978** may be claimed. Costs must be submitted by fiscal year.

C. Reimbursement: Local entities will be reimbursed for their increased costs resulting from compliance with Chapter **1176/77**. A uniform reimbursement shall be made for each student processed, as specified below:

1. For the **1980-81** FY:

Total Reimbursement = $\$2.39 \times \text{Total New Entrants}$ (Total New Entrants = Students entering kindergarten and students transferring from other states.)

2. For the **1981-82** FY:

Total Reimbursement = Rate A x Total New Entrants (Rate A = $\$2.39 \times \text{Gross National Product, Implicit Price Deflator (GNP, IPD) for the 1981-82 FY--GNP/IPD}$ statistic supplied by the State Department of Finance, Financial Research Unit.)

(Total New Entrants = Students entering kindergarten and students transferring from other states.)

3. For the **1982-83** FY:

Total Reimbursement = $\$2.53 \times \text{Total New Entrants}$ (Total New Entrants = Students entering kindergarten and students transferring from other states.)

4. For the **1983-84** FY:

Total Reimbursement = $\$2.68 \times \text{Total New Entrants}$ (Total New Entrants = Students entering kindergarten and students transferring from other states.)

5. For fiscal years subsequent to **1983-84** FY:

Use same unit rate of reimbursement as calculated in **1983-84** FY.

D. Presentation of Required Data:

The reimbursement calculation shall be accompanied by supporting data, which shall be presented as indicated in the following format:

School District _____
Fiscal Year Claimed _____

Name of School	Number of Kindergarten Entrants	Number of Out-of-State Transfers	Total New Entrants
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Total New Entrants _____

Total New Entrants _____ x Rate _____ = Claimed Amount _____

No reimbursement will be made if a school district does not submit to the State Department of Health Services, the immunization report required by Chapter 1176, Statutes of 1977.

E. A certification must accompany the claim:

I DO HEREBY CERTIFY:

THAT sections 1090 to 1096, inclusive, of the Government Code and other applicable provisions of the law have been complied with; and

THAT I am the person authorized by the local agency to file claims for funds with the State of California.

Our district has adopted and is enforcing a policy of exclusion of pupils who remain out of compliance with the immunization requirements beyond the time periods allowed in regulations adopted by the State Department of Health Services.

Signature of Authorized Representative _____ Date _____

Title _____ Telephone Number _____

PROGRAM
032

IMMUNIZATION RECORDS
CLAIM FOR PAYMENT
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) to (08) Leave blank.
- (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 as shown in the attached Form-1 line (09). The total claimed amount must exceed \$1,000.
- (14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was timely filed. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: 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) Reimbursement Claim Data. 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)(d), means the information is located on form Form-1, line (04), column (d). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, telephone number, date signed, and email address. **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, date signed, and e-mail address of the agency contact person for the claim. If the claim was prepared by consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, 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 <b style="font-size: 24pt;">032	IMMUNIZATION RECORDS CLAIM SUMMARY	FORM 1
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(01) Claimant	(02) Fiscal Year
	20___/20___

Claim Statistics

(03) Number of new entrants for each school in the district

(a) Name of School	(b) Kindergarten Entrants	(c) Out-of-State Transfers	(d) Total

(04) Total New Entrants	
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(05) New Entrant Reimbursement Rate	[\$6.98 for 2009-10 actual]
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(06) Total Costs	[Line (04)(d) x line (05)]
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Cost Reduction

(07) Less: Offsetting Savings, if applicable	
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(08) Less: Other Reimbursements, if applicable	
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(09) Total Claimed Amount	[Line (06) - {(line (07) + line (08))}]
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Program 032	IMMUNIZATION RECORDS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred or are to be incurred.
- (03) Number of new entrants for each school in the district. List in column (a) name of the school, in column (b) enter the number of kindergarten entrants, and in column (c) enter the number of out-of-state transfers. Total each row.
- (04) Total New Entrants. Add columns (b), (c) and (d).
- (05) New Entrant Reimbursement Rate. Enter the specified unit rate for the fiscal year of the claim.
- (06) Total Costs. Enter the product of multiplying Total New Entrants, line (04)(d), times the appropriate New Entrant Reimbursement Rate, line (05).
- (07) 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.
- (08) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds etc.,) which reimbursed any portion of the mandated program. Submit a detailed schedule of the reimbursement sources and amounts.
- (09) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (07), and Other Reimbursements, line (08), from Total Costs, line (06). Enter the remainder of this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.