

OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2009-12  
SCHOOL ACCOUNTABILITY REPORT CARDS

DECEMBER 21, 2009

REVISED JULY 1, 2011

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 programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the School Accountability Report Cards (SARC) program. The Parameters and Guidelines (P's & G's) are included as an integral part of the claiming instructions.

Proposition 98, an initiative measure approved by the California voters, required every school to develop and issue a school accountability report card. Proposition 98 set forth thirteen items that were to be included in these report cards. Statutes adopted after the approval of Proposition 98 added new subjects to be included. The Commission on State Mandates (CSM), in its Statement of Decision (SOD) adopted at the April 23, 1998 hearing, determined that the requirements in these statutes impose a new program or higher level of service upon school districts, within the meaning of section 6, Article XIII B of the California Constitution and GC section 17514.

On July 28, 2005, the CSM adopted a SOD on reconsideration of SARC as directed by Chapter 895, Statutes of 2004. The CSM further determined it did not have the authority to rehear the portion of the original decision pertaining to activities required by Chapter 912, Statutes of 1997. The Legislature subsequently amended Chapter 895, Statutes of 2004, through Chapter 677, Statutes of 2005, Section 53 (urgency, operative October 7, 2005), to direct the CSM to reconsider Chapter 912, Statutes of 1997, and to apply its decision on reconsideration of the entire SARC program to claims filed beginning January 1, 2005.

On January 26, 2006, the CSM adopted a SOD on reconsideration of Chapter 912, Statutes of 1997. The CSM concluded that Chapter 912, Statutes of 1997, as it amended Education Code 33126 did not impose a new program or higher level of service, and did not impose costs mandated by the State within the meaning of Article XIII B, section 6 of the California Constitution and GC 17514 and 17556.

On September 25, 2009, in accordance with the Peremptory Writ of Mandate, the CSM adopted the Notice of Adoption of the Order to Set Aside the SOD on reconsideration and order to set aside, and proposed an order to reinstate the original SOD adopted on April 23, 1998, and the P's & G's for the SARC program adopted on August 20, 1998.

**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**

With the exception of community colleges, any school district, as defined in GC section 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

## **Reimbursement Claim Deadline**

Claims for the 2010-11 fiscal year may be filed by **February 15, 2012**, without a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

## **Penalty**

- **Initial Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561, subdivision (d)(3).

- **Annual Reimbursement Claim**

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, subdivision (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 may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds **\$1,000**, even if the individual direct service district's or special district's claim does not each exceed **\$1,000**. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a direct service district or special district provides a written notice of its intent to file a separate claim to the county and to the SCO, at least 180 days prior to the deadline for filing the claim.

## **Reimbursement of Claims**

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or

declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct,” and must further comply with the requirements of Code of Civil Procedure section 2015.5.

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

### **Audit of Costs**

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

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

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

### **Record Retention**

All documentation to support actual costs claimed must be retained for a period of three years after the 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.

### **Claim Submission**

Submit a signed original FAM-27 and one copy with required documents. **Please sign the 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](http://www.sco.ca.gov/ard_mancost.html).

Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

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

If delivered by  
other delivery services:

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

If you have any questions, you may e-mail [\*\*LRS DAR@sco.ca.gov\*\*](mailto:LRS DAR@sco.ca.gov) or call the Local Reimbursements Section at (916) 324-5729.

## PARAMETERS AND GUIDELINES

Chapter 918, Statutes of 1997  
Chapter 912, Statutes of 1997  
Chapter 824, Statutes of 1994  
Chapter 1031, Statutes of 1993  
Chapter 759, Statutes of 1992  
Chapter 1463, Statutes of 1989

Education Code Section 33126  
Education Code Section 35256  
Education Code Section 35256.1  
Education Code Section 35258  
Education Code Section 41409  
Education Code Section 41409.3

### *School Accountability Report Cards*

#### I. SUMMARY OF THE MANDATE

Proposition 98, an initiative measure approved by the California voters, required each school in each school district to develop and issue a school accountability report card. Proposition 98 set forth thirteen items that were to be included in the school accountability report cards. Statutes adopted after the approval of Proposition 98 added new subjects to be included in the school accountability report card. The Commission on State Mandates, in its Statement of Decision adopted at the April 23, 1998 hearing, determined that the requirements in these statutes impose a new program or higher level of service upon school districts, within the meaning of section 6, article XIII B of the California Constitution and Government Code section 17514.

#### II. ELIGIBLE CLAIMANTS

Any "school district," as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate is eligible to claim reimbursement.

#### III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed by the claimants on December 31, 1997. Therefore, all costs incurred on or after July 1, 1996, for Chapters 824 /1994, 1031/1993, 759/1992, and 1463/1989 are eligible for reimbursement, and, all costs incurred on or after January 1, 1998, for Chapters 912/1997 and 918/1997 are eligible for reimbursement, pursuant to these parameters and guidelines.

Actual costs for one fiscal year should be included in each reimbursement claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Section

17561 (d) (1) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

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

#### IV. REIMBURSABLE ACTIVITIES

The direct and indirect costs of labor, materials and supplies, contracted services, equipment, travel, and training incurred for compliance with the following mandate components are eligible for reimbursement:

##### **Component 1 - Compilation, Analysis, and Reporting of Data**

The collection and updating of data, preparation of analyses, and the preparation of the new mandated provisions added to the school accountability report cards (SARCs), as described below can be claimed:

For the period beginning July 1, 1996 the required data and analyses includes the reporting of the following information:

1. The degree to which pupils are prepared to enter the workforce;
2. The total number of instructional minutes offered in the school year, separately stated for each grade level, as compared to the total number of the instructional minutes per school year required by state law, separately stated for each grade level;
3. The total number of minimum days, as specified in Education Code sections 46112, 46113, 46117, and 46141, in the school year;
4. The beginning, median, and highest salary paid to teachers in the district, as reflected in the district's salary scale;
5. The average salary for school site principals in the district;
6. The salary of the district superintendent;
7. Based upon the state summary information provided by the Superintendent of Public Instruction pursuant to subdivision (b) of Education Code section 41409, the statewide average salary for the appropriate size and type of district for the following:
  - a. beginning, mid-range, and highest salary paid to teachers;
  - b. school site principals; and
  - c. district superintendents;
8. The statewide average of the percentage of school district expenditures allocated for the salaries of administrative personnel for the appropriate size and type of district for the most recent fiscal year, provided by the Superintendent of Public Instruction pursuant to subdivision (a) of section 41409 of the Education Code;
9. The percentage allocated under the district's corresponding fiscal year expenditure for the salaries of administrative personnel, as defined in Education Code sections 1200, 1300, 1700, 1800, and 2200 of the California School Accounting Manual published by the State Department of Education;

10. The statewide average of the percentage of school district expenditures allocated for the salaries of teachers for the appropriate size and type of district for the most recent fiscal year, provided by the Superintendent of Public Instruction, pursuant to subdivision (a) of Section 41409 of the Education Code; and,
11. The percentage of the budget that is expended for the salaries of teachers, as defined in Section 1100 of the California School Accounting Manual published by the State Department of Education.

For the period beginning January 1, 1998, the required data and analyses includes the reporting of the eleven items above plus the following district-wide and site-specific information:

1. Results by grade level from the assessment tool used by the school district using percentiles when available for the most recent three-year period, including the pupil achievement by grade level as measured by the statewide assessment developed by the state pursuant to chapter 5 (commencing with section 60600) and chapter 6 (commencing with section 60800) of part 33 of the Education Code;
2. The average verbal and math Scholastic Assessment Test scores of high school seniors to the extent such scores are provided to the school and the average percentage of seniors taking that exam for the most recent three-year period;
3. The one-year dropout rate listed in the California Basic Education Data System for the school site over the most recent three-year period;
4. The distribution of class sizes at the school site by grade level, the average class size, and the percentage of pupils in kindergarten and grades 1 to 3, inclusive, participating in the Class Size Reduction Program established pursuant to chapter 6.10 (commencing with section 52120) of part 28 of the Education Code, using California Basic Education Data System information for the most recent three-year period;
5. The total number of the school's credentialed teachers, the number of teachers relying upon emergency credentials, and the number of teachers working without credentials for the most recent three-year period;
6. Any assignment of teachers outside of their subject area of competence for the first two years of the most recent three-year period;
7. The annual number of schooldays dedicated to staff development for the most recent three-year period; and,
8. The suspension and expulsion rates for the most recent three-year period.

## **Component 2 - Annual posting of school accountability report cards on the Internet.**

A school district is connected to the Internet if one or more of its schools or the administrative office has a dedicated line or a dial-up account to the Internet. These school districts are eligible for reimbursement, as follows:

- A. School districts with district or individual school web sites are eligible to be reimbursed for the following activities in compliance with this mandate:
  - 1. One-time costs to add web pages for each school to the district web site or individual school web sites to post school accountability report card (SARC) information. School districts are eligible to claim *one-time* costs to add web pages for *new schools* on subsequent claims.
  - 2. Ongoing costs to annually convert the SARC information described in Component 1 to formats capable of being posted on the district's web site or on individual school web sites.
  - 3. Ongoing costs to annually post the SARC information on the district's web site or on individual school web sites.
  - 4. Ongoing costs to maintain electronic media storage space for the district's web site and individual school sites for posting the SARC information.
  - 5. On-going costs to purchase software specifically to convert the SARC to a file format capable of being posted on the Internet.
  - 6. One-time costs to purchase other software limited to a pro rata portion of newly purchased software used to prepare the SARC.
- B. School districts without web sites on January 1, 1998, are eligible to be reimbursed for the following activities in compliance with this mandate:
  - 1. One-time costs to establish one web site for the district to post the SARC information described in Component 1.
  - 2. One-time costs to develop and add web pages to post SARC information for each school. School districts are eligible to claim *one-time* costs to add web pages for *new schools* on subsequent claims.
  - 3. Ongoing costs to convert the SARC information to formats capable of being posted on the district's web site or on individual school web sites.
  - 4. Ongoing costs to annually post SARC information on the district's web site or on individual school web sites.
  - 5. Ongoing costs to maintain electronic media storage space for the district's web site and individual school web sites for posting the SARC information.
  - 6. On-going costs to purchase software specifically to convert the SARC to a file format capable of being posted on the Internet.
  - 7. One-time costs to purchase other software, limited to a pro rata portion of newly purchased software used to prepare the SARC.

## Non-Reimbursable Costs

School districts shall not be reimbursed for establishing an Internet connection nor for maintaining Internet access and shall not be reimbursed for the establishment of web sites for individual schools.

## V. CLAIM PREPARATION

Each reimbursement claim for costs incurred to comply with this mandate must be timely filed and set forth a listing of each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified according to the two components of reimbursable activity described in Section IV of this document.

### Supporting Documentation

Claimed costs should be supported by the following information:

#### A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities, or functions.

##### 1. Employee Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee and specify the time devoted to each function by each employee, productive hourly rate and the related fringe benefits. The average number of hours devoted to each reimbursable activity in these Parameters and Guidelines can be claimed if supported by a documented time study.

Reimbursement for personal services includes compensation for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and employer's contribution for social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

##### 2. Materials and Supplies

List cost of materials and supplies which have been consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies, which is not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate.

##### 3. Contracted Services

Provide the name(s) of the contractor(s) who performed the service(s). Describe the activities performed by each named contractor, and give the number of actual hours spent on the activities, if applicable, show the inclusive dates when services were performed, and itemize all costs for those services. For fixed price contracts

list only the activities performed, the dates services were performed, and the contract price.

#### 4. Equipment

List the purchase price paid for equipment and other capital assets acquired for this mandate. Purchase price includes taxes, delivery costs, and installation costs. If the equipment or other capital asset is used for purposes other than this mandate, only the pro rata purchase price can be claimed.

#### 5. Travel

Travel expenses for mileage, transportation, per diem, lodging, parking, and other employee entitlements are reimbursable in accordance with the rules of the local school district. Provide the name(s) of the person(s) traveling, purpose of the travel, inclusive dates and time of travel, destination(s), and travel expenses.

#### 6. Training

The cost of training for activities specified in Section IV can be claimed. Identify the employee(s) by name and job classification. Provide the name of the training session, the dates attended and the location. Reimbursement costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, and travel expenses.

### B. Indirect Costs

1. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.
2. County offices of education must use the J- 580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the Sate Department of Education.

## VI. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets to show evidence of the validity of costs. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim was filed or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of the initial payment of the claim. These documents must be made available to the State Controller's Office on request.

## VII. DATA FOR DEVELOPMENT OF THE STATEWIDE COST ESTIMATE

The State Controller's claiming instructions shall include a request for claimants to send an additional copy of the completed test claim specific form for each of the initial years' reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile Number: (916) 445-0278. Although providing this information to the Commission on State Mandates is not a condition of reimbursement, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate.

#### VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this mandate must 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.

#### IX. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

<b>SCHOOL ACCOUNTABILITY REPORT CARDS CLAIM FOR PAYMENT</b>	<b>For State Controller Use Only</b>	<b>PROGRAM 171</b>
	(19) Program Number 000171 (20) Date Filed (21) LRS Input	

(01) Claimant Identification Number			<b>Reimbursement Claim Data</b>	
(02) Claimant Name			(22) FORM-1, (04) 1. (f)	
County of Location			(23) FORM-1, (04) 2. (f)	
Street Address or P.O. Box		Suite	(24) FORM-1, (06)	
City	State	Zip Code	(25) FORM-1, (07)	
		<b>Type of Claim</b>	(26) FORM-1, (09)	
	(03)	(09) Reimbursement <input type="checkbox"/>	(27) FORM-1, (10)	
	(04)	(10) Combined <input type="checkbox"/>	(28)	
	(05)	(11) Amended <input type="checkbox"/>	(29)	
<b>Fiscal Year of Cost</b>	(06)	(12)	(30)	
<b>Total Claimed Amount</b>	(07)	(13)	(31)	
Less: <b>10% Late Penalty</b> (refer to attached Instructions)		(14)	(32)	
Less: <b>Prior Claim Payment Received</b>		(15)	(33)	
<b>Net Claimed Amount</b>		(16)	(34)	
<b>Due from State</b>	(08)	(17)	(35)	
<b>Due to State</b>		(18)	(36)	

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education 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 of the 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; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. 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 \_\_\_\_\_

E-mail Address \_\_\_\_\_

Type or Print Name and Title of Authorized Signatory \_\_\_\_\_

---

(38) Name of Agency Contact Person for Claim \_\_\_\_\_ Telephone Number \_\_\_\_\_

E-mail Address \_\_\_\_\_

Name of Consulting Firm/Claim Preparer \_\_\_\_\_ Telephone Number \_\_\_\_\_

E-mail Address \_\_\_\_\_

**PROGRAM**  
**171**

**SCHOOL ACCOUNTABILITY REPORT CARDS**  
**CLAIM FOR PAYMENT**  
**INSTRUCTIONS**

**FORM**  
**FAM-27**

- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) 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.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form 1 line (11). The total claimed amount must exceed \$1,000; minimum claim must \$1,001.
- (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 filed on time. 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) 1. (f), means the information is located on Form 1, line (04) 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, date signed, telephone number and e-mail address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the form FAM-27 with blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the agency contact person for the claim. If claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

**SUBMIT A SIGNED ORIGINAL FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:**

***Address, if delivered by U.S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250**

***Address, if delivered by other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816**

<b>PROGRAM</b> <b>171</b>	<b>SCHOOL ACCOUNTABILITY REPORT CARDS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>1</b>
------------------------------	---	-------------------------

(01) Claimant	(02) Fiscal Year 20____/20____
---------------	-----------------------------------

**Claim Statistics**

(03) School district's website address:	
---	--



Direct Costs	Object Accounts					
	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
(04) Reimbursable Activities						
1. Compilation, Analysis, and Reporting Data						
2. Annual Posting of SARC's on the Internet						
(05) Total Direct Costs						



**Indirect Costs**

(06) Indirect Cost Rate	[Refer to claiming instructions]	%
(07) Total Indirect Costs	[Line (05)(f) - (05)(d) - \$ <input style="width:50px;" type="text"/> ] x line (06)	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	



**Cost Reduction**

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

<b>PROGRAM</b> <b>171</b>	<b>SCHOOL ACCOUNTABILITY REPORT CARDS</b> <b>CLAIM SUMMARY</b> <b>INSTRUCTIONS</b>	<b>FORM</b> <b>1</b>
------------------------------	--	-------------------------

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Enter the school district's website address where the School Accountability Report Card information was posted on the Internet during the fiscal year of the claim.
- (04) Reimbursable Activities. For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Enter the indirect cost rate from the Restricted Indirect Cost Rates for K-12 Local Educational Agencies (LEAs) Five Year Listing issued by the California Department of Education (CDE) School Fiscal Services Division, for the fiscal year of costs.
- (07) Total Indirect Costs. From the Total Direct Costs, line (05)(f), less Fixed Assets, line (05)(d), deduct any other item excluded from indirect cost distribution base in accordance with CSAM Procedure 915. Enter zero if there are no exclusions.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Revenues. If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.
- (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. Subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

<b>PROGRAM</b> <b>171</b>	<b>SCHOOL ACCOUNTABILITY REPORT CARDS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>2</b>
------------------------------	--	-------------------------

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

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

Compilation, Analysis, and Reporting of Data

Annual Posting of SARCs on the Internet

(04) Description of Expenses: Complete (a) through (h). **Object Accounts**

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

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

<b>PROGRAM</b> <b>171</b>	<b>SCHOOL ACCOUNTABILITY REPORT CARDS</b> <b>ACTIVITY COST DETAIL</b> <b>INSTRUCTIONS</b>	<b>FORM</b> <b>2</b>
------------------------------	---	-------------------------

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) 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, travel expenses, 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 end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds were appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries and</b>	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
<b>Benefits</b>	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
<b>Contract Services</b>	Name of Contractor  Specific Tasks Performed	Hourly Rate	Hours Worked  Inclusive Dates of Service			Itemized Cost of Services Performed			Copy of Contract and Invoices
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		
<b>Travel and</b>	Purpose of Trip Name and Title  Departure and Return Date	Per Diem Rate  Mileage Rate  Travel Cost	Days  Miles  Travel Mode					Cost = Rate x Days or Miles  or Total Travel Cost	
<b>Training</b>	Employee Name and Title  Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form 1, block (04), columns (a) through (e) in the appropriate row.