OFFICE OF THE STATE CONTROLLER

STATE-MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2012-08

COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING

FEBRUARY 6, 2012

REVISED JULY 1, 2016

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

On October 26, 2000, the CSM adopted a Statement of Decision finding that Education Code sections 1240, subdivision (j), 1240.2, 1620, 1622, 1625, 1628, and 1630 impose a reimbursable state-mandated program on school districts within the meaning of article XIIIB, section 6 of the California Constitution and GC section 17514.

On March 26, 2010, the CSM approved the amendments to the Ps & Gs to clarify the source documentation requirements and record retention language, as requested by the SCO.

Exception

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

Eligible Claimants

Any County Superintendents of Schools (county offices of education) that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Annual reimbursement claims for the **2015-16** fiscal year may be filed by **February 15, 2017**, without a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

Penalty

- **Initial Reimbursement Claims**

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

- **Annual Reimbursement Claims**

  When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed $10,000, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564, subdivision (a), states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars **($1,000),** 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 GC 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 must be filed in the combined form only 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 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 Ps & Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

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

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

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the SCO to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Claim Submission

Submit a signed original Form FAM-27 and one copy with required documents. Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.

Mandated costs claiming instructions and forms are available online at the SCO's website: **www.sco.ca.gov/ard_mancost.html.**

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

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

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

Adopted: 1/24/02
Amended: 3/26/10

Amendment to Parameters and Guidelines

Education Code Sections 1240, subdivision (j), 1240.2, 1620, 1622, 1625, 1628, and 1630

Statutes 1987, Chapters 917 and 1452
Statutes 1988, Chapters 1461 and 1462
Statutes 1990, Chapter 1372
Statutes 1991, Chapter 1213
Statutes 1992, Chapter 323
Statutes 1993, Chapters 923 and 924
Statutes 1994, Chapters 650 and 1002
Statutes 1995, Chapter 525

County Office of Education Fiscal Accountability Reporting
05-PGA-47 (97-TC-20)

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

I. SUMMARY OF THE MANDATE

On October 26, 2000, the Commission on State Mandates adopted its Statement of Decision for this claim finding that Education Code sections 1240, subdivision (j), 1240.2, 1620, 1622, 1625, 1628, and 1630 impose a new program or higher level of service within an existing program upon county offices of education within the meaning of section 6, article XIII B of the California Constitution and costs mandated by the state pursuant to Government Code section 17514. Accordingly, the Commission approved this test claim for the following activities necessary for county offices of education to comply with annual budget reporting requirements:

1. Preparing, reviewing, approving and submitting, in the format or on forms prescribed by the State Superintendent of Public Instruction, financial and budgetary status reports, one within 45 days of the conclusion of the period ending October 31, and one within 45 days of the period ending January 31. Certifying in writing, either positively, qualifiedly or negatively, within 45 days after the close of the period being reported, whether the county office of education is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent two fiscal years. (Ed. Code, § 1240, subd. (j).)

2. Sending a copy of each county office of education budget status report and financial certification to the State Superintendent of Public Instruction. (Ed. Code, § 1240, subd. (j).)

3. Sending a copy of any negative or qualified county office of education financial certification to the State Controller. (Ed. Code, § 1240, subd. (j).)

4. Providing to the State Controller and the State Superintendent of Public Instruction, no later than June 1, a financial statement that covers the financial and budgetary status of

the county office of education for the period ending April 30 and projects the fund and cash balances of the county office of education as of June 30. This is only applicable to a county office of education that has a qualified or negative financial certification. (Ed. Code, § 1240.2.)

5. Adjusting for the earlier deadline of holding the public hearing by July 1. (One-time, if costs were incurred within reimbursement period.) (Ed. Code, § 1620.)

6. Revising the county office of education budget to reflect changes in projected income or expenditures subsequent to July 1, including any response to the recommendations of the State Superintendent of Public Instruction. (Ed. Code, § 1622.)

7. Posting the agenda at least 72 hours prior to the public hearing regarding the budget revisions, including the location where the revised budget and supporting data will be available for public inspection (only when not reimbursable under the Open Meetings Act Parameters and Guidelines). (Ed. Code, § 1622.)

8. Holding a second public hearing prior to finalizing the revised budget. (Ed. Code, § 1622.)

9. Filing the revised budget with the county board of supervisors and the county auditor. (Ed. Code, § 1622.)

10. Drafting a statement of correction when the county office of education incurs a negative balance. (Ed. Code, § 1625.)

11. Preparing and filing with the State Superintendent of Public Instruction a statement of all receipts and expenditures of the county office of education for the preceding fiscal year, in a format or on forms prescribed the State Superintendent of Public Instruction. (Ed. Code, § 1628.)

12. Submitting to the State Superintendent of Public Instruction, in response to a request pursuant to Education Code section 1630, subdivision (a)(3), a financial projection of all fund and cash balances. (Ed. Code, § 1630.)

13. Encumbering all contracts and other obligations, but only when performed in compliance with Education Code section 1630, subdivision (a)(4). (Ed. Code, § 1630.)

14. Preparing for the State Superintendent of Public Instruction, in response to a request pursuant to Education Code section 1630, subdivision (a)(4), appropriate cash-flow analyses and monthly or quarterly budget revisions. (Ed. Code, § 1630.)

15. Recording all receivables and payables, but only when performed in compliance with Education Code section 1630, subdivision (a)(4). (Ed. Code, § 1630.)

16. Submitting a proposal to the State Superintendent of Public Instruction, in response to a request pursuant to Education Code section 1630, subdivision (a)(5), for addressing the fiscal conditions that resulted in the determination that the county office of education may not meet its financial obligations. (Ed. Code, § 1630.)

II. ELIGIBLE CLAIMANTS

County Superintendents of Schools (county offices of education), which incur increased costs as a result of this mandate, are eligible to claim reimbursement pursuant to Government Code section 17519.

III. PERIOD OF REIMBURSEMENT

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

Government Code section 17557, prior to its amendment by Statutes of 1998, chapter 681 (effective September 22, 1998), stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was submitted on December 22, 1997, therefore all mandated costs incurred on or after July 1, 1996 are reimbursable.

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 release of 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 provided for 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, training packets, and declarations. Declarations must include a certification or declaration stating, “I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge.” Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

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

For each eligible claimant, the following activities are eligible for reimbursement:

A. Public Hearing on Proposed Budget (Ed. Code, § 1620.)

Amending the policies and procedures to reflect the earlier deadline of July 1 for holding a public hearing on the proposed county school service fund budget. (One-time activity.)

B. Annual Statement of Receipts and Expenditures (Ed. Code, § 1628.)

On or before September 15 each year, the county superintendent of schools shall prepare and file with the State Superintendent of Public Instruction, on forms or in a format prescribed by the State Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the county office of education for the preceding fiscal year.

C. Revised Annual Budget (Ed. Code, § 1622.)

- On or before September 8, the county board of education shall revise the county office of education budget to reflect changes in projected income or expenditures subsequent to July 1 and to include any response to the recommendations of the State Superintendent of Public Instruction.
- The county office of education shall post the agenda 72 hours prior to holding a second public hearing regarding the budget revisions, including the location where the revised budget and supporting data will be available for public inspection (only when not reimbursable under the Open Meetings Act Parameters and Guidelines).
- The county board of education shall hold a second public hearing prior to finalizing the revised budget.
- The county board of education shall file the adopted revised budget with the State Superintendent of Public Instruction, the county board of supervisors, and the county auditor.

D. Negative Fund or Cash Balances (Ed. Code, § 1625.)

When a county office of education reports a negative unrestricted fund balance or a negative cash balance in the annual budget report or in the audited annual financial statements, the county superintendent of schools shall prepare and include with the budget and the financial certifications a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current budget year.

E. Interim Fiscal Report Preparation (Ed. Code, §§ 1240, subd. (j), 1240.2.)

The superintendent of schools of each county shall prepare and submit two reports during the fiscal year to the county board of education. The first report shall cover the financial and budgetary status of the county office of education for the period ending October 31. The second report shall cover the period ending January 31. Both reports shall be reviewed by the county board of education and approved by the county superintendent of schools no later than 45 days after the close of the period being reported. As part of each report, the superintendent shall certify in writing whether or not the county office of education is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative pursuant to standards prescribed by the State Superintendent of Public Instruction. Copies of

each certification, and of the report containing that certification, shall be sent to the State Superintendent of Public Instruction at the time the certification is submitted to the county board of education.

F. Qualified and Negative Interim Fiscal Reports (Ed. Code, §§ 1240, subd. (j), 1240.2.)

Copies of each qualified or negative certification, and of the report containing that certification, shall be sent to the State Controller at the time the certification is submitted to the county board of education. (Ed. Code, § 1240 subd. (j).) The superintendent of schools of each county who files a qualified or negative certification for the second report required pursuant to Education Code section 1240, subdivision (j), and a county office of education that is classified as qualified or negative by the State Superintendent of Public Instruction, shall prepare and provide to the State Superintendent of Public Instruction and the State Controller, no later than June 1, a financial statement that covers the financial and budgetary status of the county office of education for the period ending April 30 and projects the fund and cash balances of the county office of education as of June 30. (Ed. Code, § 1240.2.)

G. Reports by Insolvent COE (Ed. Code, § 1630.)

If the State Superintendent of Public Instruction determines that the county office of education may be unable to meet its financial obligations for the current or two subsequent fiscal years, or if the county office of education has a qualified financial certification, the county office of education shall, upon the request of the State Superintendent of Public Instruction:

- Submit a financial projection of all fund and cash balances of the county office of education as of June 30 of the current year and subsequent fiscal years as the State Superintendent of Public Instruction requires (Ed. Code, § 1630 (a)(3).);
- Encumber all contracts and other obligations (Ed. Code, § 1630 (a)(4).);
- Prepare appropriate cash-flow analyses and monthly or quarterly budget revisions (Ed. Code, § 1630 (a)(4).);
- Record, as appropriate, all receivables and payables (Ed. Code, § 1630 (a)(4).); and
- Submit a proposal for addressing the fiscal conditions that resulted in the determination that the county office of education may not be able to meet its financial obligations. (Ed. Code, § 1630 (a)(5).)

The activities required by Education Code section 1630, subdivision (a)(4), do not include activities performed in the normal course of business. Reimbursement for these activities is limited to situations specified in Education Code section 1630 where the State Superintendent of Public Instruction requires the county office of education to perform the activities specified in Education Code section 1630, subdivision (a)(4).

H. Training

Train staff on implementing the reimbursable activities listed in section IV, activities A through G, of these parameters and guidelines. (One-time activity for each employee.)

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each of the following cost elements to each reimbursable activity identified in Section IV of this document.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

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. Attach a copy of the contract to the claim. 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 dates when services were performed and itemize all costs for those services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the

reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

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[1] 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 the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

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

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall 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.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations, section 1183.2.

COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING CLAIM FOR PAYMENT	For State Controller Use Only (19) Program Number 00209 (20) Date Filed (21) LRS Input	PROGRAM 209

(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM 1, (04) A. (f)	
County of Location			(23) FORM 1, (04) B. (f)	
Street Address or P.O. Box		Suite	(24) FORM 1, (04) C. (f)	
City	State	Zip Code	(25) FORM 1, (04) D. (f)	
		Type of Claim	(26) FORM 1, (04) E. (f)	
	(03)	(09) Reimbursement ☐	(27) FORM 1, (04) F. (f)	
	(04)	(10) Combined ☐	(28) FORM 1, (04) G. (f)	
	(05)	(11) Amended ☐	(29) FORM 1, (04) H. (f)	
Fiscal Year of Cost	(06)	(12)	(30) FORM 1, (06)	
Total Claimed Amount	(07)	(13)	(31) FORM 1, (07)	
Less: **10% Late Penalty** (refer to attached Instructions)		(14)	(32) FORM 1, (09)	
Less: **Prior Claim Payment Received**		(15)	(33) FORM 1, (10)	
Net Claimed Amount		(16)	(34)	
Due from State	(08)	(17)	(35)	
Due to State		(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 _____

Email Address _____

Type or Print Name and Title of Authorized Signatory

(38) Name of Agency Contact Person for Claim

Telephone Number _____

Email Address _____

Name of Consulting Firm / Claim Preparer

Telephone Number _____

Email Address _____

PROGRAM 209	COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING 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. 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 (11). The total claimed amount must exceed $1,000; minimum claim must be $1,001.

(14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or otherwise specified in the claiming instructions, following the fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:

- Late Initial Reimbursement Claims: Form FAM-27 line (13) multiplied by 10%, without limitation; or
- Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed $10,000.

(15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.

(16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (04) A. (f), means the information is located on Form 1, block (04), line A., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 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 signed and dated by the agency's authorized officer, type or print name and title, telephone number, and email address. **Claims cannot be paid unless accompanied by an original signed certification**. **(Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and email address.

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

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

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

Address, if delivered by other delivery service:

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

PROGRAM 209	COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING CLAIM SUMMARY	FORM 1

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

(03) Leave blank.

Direct Costs	Object Accounts					
(04) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
A. Public Hearing on Proposed Budget						
B. Annual Statement of Receipts and Expenditures						
C. Revised Annual Budget						
D. Negative Fund or Cash Balances						
E. Interim Fiscal Report Preparation						
F. Qualified and Negative Interim Fiscal Reports						
G. Reports by Insolvent County Office of Education						
H. Training						
(05) Total Direct Costs						

Indirect Costs		
(06) Indirect Cost Rate	[Refer to Claim Summary Instructions]	%
(07) Total Indirect Costs	[Line (05)(f) - line (05)(d) - $ ____] 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)}]

PROGRAM 209	COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING CLAIM SUMMARY INSTRUCTIONS	FORM 1

(01) Enter the name of the claimant.

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

(03) Leave blank.

(04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.

(05) Total columns (a) through (f).

(06) Enter the approved indirect cost rate from the California Department of Education for the year that funds are expended.

(07) From the Total Direct Costs, line (05)(f), deduct Total Fixed Assets, line (05)(d), and any other item excluded from indirect cost distribution base in accordance with the California School Accounting Manual, Procedure 915. Enter zero if there are no exclusions. Multiply the result by the Indirect Cost Rate, line (06).

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

(09) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.

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

(11) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 209	COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING ACTIVITY COST DETAIL	FORM 2

(01) Claimant

(02) Fiscal Year 20___ / 20___

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

- ☐ A. Public Hearing on Proposed Budget
- ☐ B. Annual Statement of Receipts and Expenditures
- ☐ C. Revised Annual Budget
- ☐ D. Negative Fund or Cash Balances
- ☐ E. Interim Fiscal Report Preparation
- ☐ F. Qualified and Negative Interim Fiscal Reports
- ☐ G. Reports by Insolvent County Office of Education
- ☐ H. Training

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page: ____ of ____							

PROGRAM 209	COUNTY OFFICE OF EDUCATION FISCAL ACCOUNTABILITY REPORTING ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2

(01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 2 should be completed for each department.

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

(03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.

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

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the State Controller's Office (SCO) to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

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

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