

OFFICE OF THE STATE CONTROLLER
STATE-MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2016-04
IMMUNIZATION RECORDS – MUMPS, RUBELLA, AND HEPATITIS B

JUNE 28, 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 claiming instructions and forms that eligible claimants must use for filing claims for the Immunization Records – Mumps, Rubella, and Hepatitis B program (formerly known as Immunization Records – Hepatitis B, Program 230). The SCO issues these claiming instructions 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 August 24, 2000, the CSM adopted a Statement of Decision finding that the test claim legislation imposes a reimbursable state-mandated program upon school districts within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

On March 25, 2016, the CSM adopted a new test claim decision, finding that Chapter 434, Statutes of 2010 amended Health and Safety Code section 120335, subdivision (c), eliminating the condition that pupils be fully immunized against hepatitis B before a school district may advance a pupil into the seventh grade. As a result, the reimbursable activities for this program have been modified, beginning July 1, 2013. The Ps & Gs have been amended in accordance with the new test claim decision.

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 result of this mandate is eligible to claim for reimbursement. Charter schools are not eligible to claim reimbursement.

Reimbursement Claim Deadline

Reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable using the amended Ps & Gs for fiscal years 2013-14 and 2014-15.

Claimants that previously submitted fiscal year **2013-14** and **2014-15** claims for Program 230, must file amended claims using the new forms for Program 368. Amended claims must be filed with the SCO by **October 26, 2016**. Claims filed after October 26, 2016, are subject to a 10% late penalty without limitation. Annual reimbursement claims for fiscal year **2015-16** must be filed with the SCO by **February 15, 2017**. **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 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 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 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. Pursuant to GC section 17561(d)(2), the SCO has the authority to audit the application of an reasonable reimbursement method (RRM).

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 RRM and 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 RRM and 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.

AMENDMENT TO PARAMETERS AND GUIDELINES

Education Code Section 48216 and Health and Safety Code Sections 120325, 120335, 120340, and 120375 as added or amended by Statutes 1978, Chapter 325; Statutes 1979, Chapter 435; Statutes 1982, Chapter 472; Statutes 1991, Chapter 984; Statutes 1992, Chapter 1300; Statutes 1994, Chapter 1172; Statutes 1995, Chapters 291 and 415; Statutes 1996, Chapter 1023; and Statutes 1997, Chapters 855 and 882;

California Code of Regulations, Title 17, Sections 6020, 6035, 6040, 6055, 6065, 6070, and 6075 (Register 90, No. 35; Register 80, Nos. 16, 34, 40; Register 86, No. 6; Register 96, No. 13; Register 97, Nos. 21, 37, 39)

Immunization Records – Mumps, Rubella, and¹ Hepatitis B 98-TC-05 (14-MR-04)

As Modified by: Statutes 2010, Chapter 434 (AB 354)

This amendment is effective beginning July 1, 2013

I. SUMMARY OF THE MANDATE

On August 24, 2000, the Commission on State Mandates (Commission) adopted the Statement of Decision for the *Immunization Records: Hepatitis B* test claim, finding that the test claim statutes and regulations imposed a new program or higher level of service on school districts within the meaning of article XIII B, section 6 of the California Constitution and costs mandated by the state pursuant to Government Code section 17514 for the following activities:

- Request and review lawful exemption or proof of immunization against mumps, rubella and hepatitis B from each pupil seeking admission to school in the state for the first time.
- Record each pupil’s immunization for, or exemption from, mumps, rubella, and hepatitis B on an immunization record and maintain the form in the pupil’s permanent record.
- Request and review lawful exemption or proof of immunization against hepatitis B from each pupil advancing to the seventh grade.
- Conditionally admit any pupil who has not been fully immunized for mumps, rubella and hepatitis B.

¹ The title of this mandate has been renamed to add mumps and rubella, which have always been a part of the reimbursable program under Immunization Records: *Hepatitis B*, 98-TC-05 mandate.

- Periodically review the pupil's immunization record until the pupil is fully immunized.
- Document vaccine doses on the pupil's immunization record as they are administered.
- Notify parents or guardians of the requirement to exclude the pupil from school if written evidence of the required immunizations are not timely presented.
- Refer the parents or guardians to a physician, nurse, or county health department for review of immunization records and provision of required immunizations.
- Exclude pupils from school attendance when written evidence of additional doses is not presented within ten days of parental notification.
- Collect data and prepare reports annually on immunization status for the Department of Health Services, and prepare follow-up or additional reports upon request by county health departments and the state.

On June 29, 2015, the Department of Finance (Finance) filed a request for redetermination of the test claim decision pursuant to Government Code section 17570. On March 25, 2016, the Commission adopted a new test claim decision, finding that Statutes 2010, chapter 434 amended Health and Safety Code section 120335(c) to eliminate the condition that pupils be fully immunized against hepatitis B before a school district can advance a pupil into the seventh grade. These parameters and guidelines have been amended in accordance with that decision.

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

Government Code section 17570(f) provides that a request for adoption of a new test claim decision (mandate redetermination) shall be filed on or before June 30 following a fiscal year in order to establish eligibility for reimbursement or loss of reimbursement for that fiscal year. The request for mandate redetermination was filed on June 29, 2015, establishing eligibility for reimbursement or loss of reimbursement based on a new test claim decision on or after July 1, 2013.

Reimbursement for state-mandated costs may be claimed as follows:

1. Reimbursement based on the uniform cost allowance provided for in these parameters and guidelines applies to costs incurred for all activities identified in Section IV., *except* the activity in Section IV.D.2.
2. Reimbursement for the activity identified in Section IV.D.2. shall be claimed based on actual costs incurred for one fiscal year.
3. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

4. Pursuant to Government Code section 17560(a), a school district may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs incurred for that fiscal year.
5. If revised claiming instructions are issued by the State Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code §17560(b).)
6. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
7. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

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 and shall be claimed in accordance with Section V. Claim Preparation and Submission. 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, district attendance and enrollment data.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), 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," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

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

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

- A. Proof of Immunizations for New Entrants: Kindergarteners and/or Out-of-State Transfers
 1. Request and review lawful exemption from, or proof of, immunization against mumps and rubella from each pupil seeking admission to school in the state for the first time. (Health & Saf. Code, §§ 120325, 120335(b), 120375-(a); Cal. Code Regs., tit. 17, §§ 6020, 6065(b).)²

² The addition of mumps and rubella to the list of diseases an entering student must be immunized against prior to first admission into a school should create *no incremental workload*,

2. Request and review lawful exemption from, or proof of, immunization against hepatitis B from each pupil entering specified institutions in the state for the first time at the kindergarten level after August 1, 1997. (Health & Saf. Code, §§ 120325, 120335(b), 120375(a); Cal. Code Regs., tit. 17, §§ 6020, 6065(b).)

B. Conditional Admission of Pupils and Parent Notification Requirements

1. Conditionally admit any pupil seeking admission to school in the state for the first time who has not been fully immunized for mumps, rubella, and hepatitis B by notifying parents or guardians of the date by which the pupil must complete the required immunizations. (Health & Saf. Code, §§ 120325, 120340; Cal. Code Regs., tit. 17, § 6035.)
2. Review the immunization record of each pupil admitted conditionally every thirty days until the pupil has been fully immunized. (Health & Saf. Code, §§ 120325, 120375(a); Cal. Code Regs., tit. 17, § 6070(e).)

Reimbursement is not required for these activities as they relate to the formerly required hepatitis B immunization for pupils advancing to the seventh grade. (Health & Saf. Code, § 120335(c), as amended by Stats. 2010, chapter 434.)

C. Mandatory Pupil Exclusion and Parent Notification Requirements

1. Notify parents or guardians of the requirement to exclude the pupil from school if written evidence either that the pupil has been properly immunized or qualified for an exemption is not presented within 10 school days after notification. (Ed. Code, § 48216(b); Health & Saf. Code, § 120325; Cal. Code Regs., tit. 17, § 6040.)
2. Refer the parents or guardians to a physician, nurse, or county health department for review of immunization records and provision of required immunizations, or notify them that the immunizations will be administered at a school of the district. (Ed. Code, § 48216(c); Health & Saf. Code, § 120325; Cal. Code Regs., tit. 17, § 6065(c).)
3. Exclude pupils from school attendance when written evidence of additional doses is not presented within ten days of parental notification. (Ed. Code, § 48216(a); Health & Saf. Code, §§ 120325, 120375(b); Cal. Code Regs., tit. 17, § 6055.)

Reimbursement is not required for these activities as they relate to the formerly required hepatitis B immunization for pupils advancing to the seventh grade. (Health & Saf. Code, § 120335(c), as amended by Stats. 2010, chapter 434.)

D. Documentation and Reporting Requirements for Immunizations

1. For pupils seeking admission to school in the state for the first time, record each pupil's immunization for, or exemption from mumps, rubella, and hepatitis B on an immunization record and maintain the document in each pupil's permanent record. (Health & Saf. Code, §§ 120325, 120335(b), 120375(a); Health & Saf. Code, § 120335(c), as amended by Stats. 2010, chapter 434; Cal. Code Regs., tit. 17, § 6070.)

since in California, one vaccine is given for measles, mumps, and rubella (MMR), and measles is part of the original *Immunization Records Parameters and Guidelines*.

2. Maintain records, which have already been received, relating to the hepatitis B immunization or lawful exemption for pupils advancing into seventh grade, formerly required by Health and Safety Code section 120335(c), in each pupil’s permanent file. (Health & Saf. Code, §§ 120335(c), as amended by Stats. 2010, ch. 434, and 120375(a).)
3. Document additional vaccine doses on the pupil’s immunization record as they are administered.³ ***Reimbursement is not required for this activity as it relates to the formerly required hepatitis B immunization for pupils advancing to the seventh grade.*** (Health & Saf. Code, §§ 120325, 120375(a); Health & Saf. Code, § 120335(c), as amended by Stats. 2010, chapter 434; Cal. Code Regs., tit. 17, § 6070.)
4. Collect data and prepare reports annually on immunization status for the Department of Health Services. ***Reimbursement is not required for these activities as they relate to the formerly required hepatitis B immunization for pupils advancing to the seventh grade.*** (Health & Saf. Code, §§ 120325, 120375(c); Health & Saf. Code, § 120335(c), as amended by Stats. 2010, chapter 434; Cal. Code Regs., tit. 17, § 6075.)
5. Prepare follow-up or additional reports upon request by county health departments and the state. ***Reimbursement is not required for this activity as it relates to the formerly required hepatitis B immunization for pupils advancing to the seventh grade*** (Health & Saf. Code, §§ 120325, 120375(c); Health & Saf. Code, § 120335(c), as amended by Stats. 2010, chapter 434; Cal. Code Regs., tit. 17, § 6075.)

V. CLAIM PREPARATION AND SUBMISSION

1. Uniform Cost Allowance for All Activities Identified in Section IV. for New Entrants, Except for the Activity Identified in Section IV.D.2.

Actual costs for performing the activities described in Section IV for “new entrants” shall be claimed based on the uniform cost allowance adopted by the Commission pursuant to Government Code section 17557. The uniform cost allowance shall be adjusted each subsequent year by the Implicit Price Deflator referenced in Government Code section 17523.

The uniform cost allowance covers all the direct and indirect costs of performing the activities described in section IV for “new entrants.” Direct costs are those costs incurred specifically for the reimbursable activities. Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

<u>Fiscal Year</u>	<u>Uniform Cost Allowance</u>
1997-1998	\$ 2.12

³ This activity is only for *documenting* additional vaccine doses on the pupil’s immunization record. The test claim legislation does not mandate school districts to administer vaccines.

1998-1999	5.87
1999-2000	6.14
2000-2001	6.38
2001-2002	6.48
2002-2003 (estimated)	6.59

The uniform cost allowance for “New Entrants” provides reimbursement for all activities in Section IV., except for the activity identified in Section IV.D.2.

Reimbursement is determined by multiplying the uniform cost allowance for the appropriate fiscal year by the number of “New Entrants.” A “New Entrant” includes kindergarteners and out-of-state transfers.

2. Actual Cost Claiming Applicable to the Reimbursable Activity in Section IV.D.2.

Reimbursement to maintain records, which have already been received, relating to the hepatitis B immunization or lawful exemption for pupils advancing into seventh grade, formerly required by Health and Safety Code section 120335(c), in each pupil’s permanent file, as provided in Section IV.D.2. of these parameters and guidelines shall be claimed as follows:

A. Direct Cost Reporting

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

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

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

claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset 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, 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.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting program, and are not directly assignable to a particular department or program without efforts 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 may 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.

Claimants must use the CDE approved indirect cost rate for the year that funds are expended.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5-(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter⁴ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

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

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

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

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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

IX. REMEDIES BEFORE THE COMMISSION

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

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(a), and California Code of Regulations, title 2, section 1183.17.

X. INCLUSION IN STATE MANDATES APPORTIONMENT SYSTEM

Finance, the Controller, local agencies, or school districts may request that the Commission review any mandated cost programs, for which appropriations have been made by the State to local agencies and school districts for any three consecutive years, to determine if those programs are eligible for inclusion in SMAS. The requesting agency is required to file a "request for inclusion" with the Commission. When considering the request for inclusion, the Commission must determine if the program has a history of stable costs for most claimants, if the program has been recently modified, and if inclusion would accurately reflect the costs of the program.⁵

⁵ See Government Code section 17615 et seq. and California Code of Regulations, title 2, section 1186.1 et seq.

XI. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The decisions adopted for the test claim, parameters and guidelines and amendments thereto, and the mandate redetermination are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

IMMUNIZATION RECORDS – MUMPS, RUBELLA, AND HEPATITIS B CLAIM FOR PAYMENT	For State Controller Use Only	PROGRAM 368
	(19) Program Number 00368 (20) Date Filed (21) LRS Input	

(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM 1, (03)	
County of Location			(23) FORM 1, (04) (b)	
Street Address or P.O. Box		Suite	(24) FORM 1, (04) (c)	
City	State	Zip Code	(25) FORM 1, (05)	
		Type of Claim	(26) FORM 1, (07) D. 2. (f)	
	(03)	(09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (09)	
	(04)	(10) Combined <input type="checkbox"/>	(28) FORM 1, (10)	
	(05)	(11) Amended <input type="checkbox"/>	(29) FORM 1, (12)	
Fiscal Year of Cost		(06)	(12)	(30) FORM 1, (13)
Total Claimed Amount		(07)	(13)	(31)
Less: 10% Late Penalty (refer to attached Instructions)		(14)	(14)	(32)
Less: Prior Claim Payment Received		(15)	(15)	(33)
Net Claimed Amount		(16)	(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
368

**IMMUNIZATION RECORDS –
MUMPS, RUBELLA, AND HEPATITIS B
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 in which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown on Form 1, line (14). 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 as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date 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) (b) means the information is located on Form 1, line (04), column (b). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, type or print name and title, telephone number, and email address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and email address.

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

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 368	IMMUNIZATION RECORDS – MUMPS, RUBELLA, AND HEPATITIS B CLAIM SUMMARY	FORM 1
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(01) Claimant	(02) Fiscal Year 20 ____ /20____
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Claim Statistics

(03) Total number of new entrants in the school district	
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Uniform Cost Allowance: for reimbursable activities A. through C., D.1., and D.3. through D.5., listed on pages 3 through 5 of the amended Parameters and Guidelines (Ps & Gs)

(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	[See Claim Summary Instructions for rates]
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(06) Total Cost for New Entrants	[Line (04)(d) x line (05)]
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Direct Costs: for reimbursable activity D.2. only, listed on page 5 of the amended Ps & Gs

(07) Reimbursable Activity	Object Accounts					
	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel	(f) Total
D. Documentation and Reporting Requirements						
2. Maintain records, which have already been received, relating to the hepatitis B immunization or lawful exemption for pupils advancing into 7 th grade, formerly required by Health and Safety Code section 120335(c), in each pupil's permanent file.						

D. Documentation and Reporting Requirements

(08) Total Direct Costs						
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Indirect Costs: applies only to reimbursable activity D.2.

(09) Indirect Cost Rate	[Refer to Claim Summary Instructions]
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(10) Total Indirect Costs	[Line (08)(f) - line (08)(d) - \$ <input type="text"/>] x line (09)]
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(11) Total Direct and Indirect Costs	[Line (08)(f) + line (10)]
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Cost Reduction

(12) Less: Offsetting Revenues	
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(13) Less: Other Reimbursements	
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(14) Total Claimed Amount	[Line (06) + line (11) – {(line (12) + line (13))}]
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PROGRAM
368

**IMMUNIZATION RECORDS –
MUMPS, RUBELLA, AND HEPATITIS B
CLAIM SUMMARY
INSTRUCTIONS**

FORM
1

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Enter the total number of new entrants (kindergarten entrants and out-of-state transfers) in the school district.

Note: The uniform cost allowance covers all the direct and indirect costs of performing reimbursable activities A. through C., activity D.1., and activities D.3. through D.5, for “new entrants”, listed on pages 3 through 5 of the amended Parameters and Guidelines (Ps & Gs).

- (a) Enter the name of each school.
- (b) Enter the number of kindergarten entrants.
- (c) Enter the number of out-of-state transfer students.
- (d) Enter the sum of columns (b) and (c) for each school listed.
- (04) Enter the totals of columns (b), (c), and (d).
- (05) Enter the specified reimbursement rate for the fiscal year of claim as follows:

Fiscal Year	New Entrant
2013-14	\$9.17
2014-15	\$9.29
2015-16	\$9.41

- (06) Enter the product of the Total New Entrants, line (04)(d), multiplied by the appropriate New Entrant Reimbursement Rate, line (05).
- (07) For reimbursable activity, D.2., listed on page 5 of the amended Ps & Gs, enter the total from Form 2, line (05), columns (d) through (h) to Form 1, block (07), columns (a) through (e). Total each row.
- Note:** Reimbursement for activity D.2, is based on actual cost claiming.
- (08) Total columns (a) through (f), for reimbursable activity D.2.
- (09) Indirect Costs apply **only** to reimbursable activity D.2. Enter the approved indirect cost rate from the California Department of Education for the year that funds are expended.
- (10) From the Total Direct Costs, line (08)(f), deduct the total Fixed Assets, line (08)(d), and any other item excluded from the 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 (09).
- (11) Enter the sum of the Total Direct Costs, line (08)(f), and the Total Indirect Costs, line (10).
- (12) If applicable, enter any revenue received by the claimant for this mandate from any other state or federal source.
- (13) 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.
- (14) Take the sum of the Total Cost for New Entrants, line (06), and the Total Direct and Indirect Costs, line (11), and subtract the sum of Offsetting Revenues, line (12), and Other Reimbursements, line (13). Enter the remainder on this line [line (14)] and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 368	IMMUNIZATION RECORDS – MUMPS, RUBELLA, AND HEPATITIS B ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activity:

D. Documentation and Reporting Requirements

2. Maintain records, which have already been received, relating to the hepatitis B immunization or lawful exemption for pupils advancing into 7th grade, formerly required by Health and Safety Code section 120335(c), in each pupil's permanent file.

(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	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ___ of ___						
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PROGRAM 368	IMMUNIZATION RECORDS – MUMPS, RUBELLA, AND HEPATITIS B ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Costs incurred for this activity are to be detailed on Form 2.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity specified in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, fixed assets, and travel 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 or Total Contract Cost			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	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					Total Travel Cost = Rate X Days or Miles	

- (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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) on Form 1, block (07), columns (a) through (e) in the appropriate row.