MANDATED COST MANUAL FOR LOCAL AGENCIES

STATE OF CALIFORNIA

KATHLEEN CONNELL
STATE CONTROLLER

FOREWORD

The claiming instructions contained in this manual are issued for the sole purpose of assisting claimants with the preparation of claims for submission to the State Controller's Office. These instructions have been prepared based upon interpretation of the State of California statutes, regulations, and parameters and guidelines adopted by the Commission on State Mandates. Therefore, unless otherwise specified, these instructions should not be construed in any manner to be statutes, regulations, or standards.

If you have any questions concerning the enclosed material, write to the address below or call the Local Reimbursements Section at (916) 324-5729.

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

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GENERAL CLAIMING INSTRUCTIONS

1. Introduction

The law in the State of California provides for the reimbursement of costs incurred by local agencies and school districts for costs mandated by the State. Costs mandated by the State means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service in an existing program.

An estimated claim show the cost to be incurred in the current fiscal year and a reimbursement claim details the cost actually incurred in the prior fiscal year. Both claim types are filed with the State Controller's Office (SCO). Annual claims of on-going programs must be filed by January 15. Claims for new programs must be filed within 120 days from the date on which claiming instructions are issued by the SCO for the program. A penalty is assessed for late claims. The SCO may audit the records of any local agency or school district to verify the actual amount of mandated costs and may reduce any claim, which is excessive or unreasonable.

When a program has been reimbursed for three or more fiscal years, the Commission on State Mandates (COSM) may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any change in the implicit price deflator. Claimants with an established entitlement receive an annual apportionment adjusted by any change in the price deflator and, under certain circumstances, by any change in workload. Claimants receiving an annual apportionment do not file further claims for the program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated in the state budget act, in the state mandates claims fund, or in special legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds are made available.

2. Types of Claims

There are three types of claims: Reimbursement, estimated, and entitlement. A claimant may file a reimbursement claim for actual mandated costs incurred in the prior fiscal year or may file an estimated claim for mandated costs to be incurred during the current fiscal year. An entitlement claim may be filed for the purposes of establishing a base year entitlement amount for mandated programs included in SMAS. A claimant who has established a base year entitlement for a program would receive automatic annual payments which is reflective of the current cost for the program.

All claims received by the SCO will be reviewed to verify actual costs. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper or unreasonable. The claim must be filed with sufficient documentation to support the costs claimed. The types of documentation required to substantiate a claim are identified in the instructions for the program. The certification of claim, form FAM-27, must be signed and dated by the entity's authorized officer in order for the SCO to make payment on the claim.

A. Reimbursement Claim

A reimbursement claim is defined in GC § 17522 as any claim filed with the SCO by a local agency for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. The claim must include supporting documentation to substantiate the costs claimed.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal years of a program that was previously unfunded. Claims are due 120 days from the date of issuance of the claiming instructions for the program by the SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement.

Annual reimbursement claims must be filed by January 15 following the fiscal year in which costs were incurred for the program. A reimbursement claim must detail the costs actually incurred in the prior fiscal year.

Prior to January 1, 1990, if a claimant submitted an otherwise valid reimbursement claim after the filing deadline, the Controller was required to pay the claim in an amount equal to eighty percent (80%) of the amount that would have been paid had the claim been timely filed. Any reimbursement claim submitted more than one year after the deadline could not be paid. After January 1, 1990, the late penalty was changed by Chapter 589, Statutes of 1989. If a claim is filed after the deadline, the claim must be reduced by an amount of 10% of the approved costs, but not to exceed $1,000. If a claim was filed more than one year after the filing deadline, the claim could not be paid.

As added by Chapter 643/99, on October 10, 1999, all initial claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty.

B. Estimated Claim

An estimated claim is defined in GC § 17522 as any claim filed with the SCO, during the fiscal year in which the mandated costs are to be incurred by the local agency, against an appropriation made to the SCO for the purpose of paying those costs.

An estimated claim may be filed in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times for estimated costs to be incurred during the current fiscal year. Annual estimated claims are due January 15 of the fiscal year in which the costs are to be incurred. Initial estimated claims are due on the date specified in the claiming instructions. Timely filed estimated claims are paid before those filed after the deadline.

After receiving payment for an estimated claim, the claimant must file a reimbursement claim by January 15 following the fiscal year in which costs were incurred. If the claimant fails to file a reimbursement claim, monies received for the estimated claims must be returned to the State.

C. Entitlement Claim

An entitlement claim is defined in GC § 17522 as any claim filed by a local agency with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandated program that has been included in SMAS. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims. However, entitlement claims and supporting documents should

be filed by January 15 to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs.

3. Minimum Costs for Claims

GC § 17564 provides that no claim shall be filed pursuant to GC §§ 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or 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 school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

4. Filing Deadline for Claims

Initial reimbursement claims (first-time claims) for reimbursement of costs of a previously unfunded mandated program must be filed within 120 days from the date of issuance of the program's claiming instructions by the SCO. If the claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% penalty, but not to exceed $1,000. A claim filed more than one year after the deadline cannot be accepted for reimbursement.

Annual reimbursement claims for costs incurred during the previous fiscal year and estimated claims for costs to be incurred during the current fiscal year must be **filed with the SCO and postmarked on or before January 15**. Claims must include supporting data to show how the amount claimed was derived. Without this information, the claim cannot be accepted. If a reimbursement claim is filed after the deadline, the approved claim will be reduced by 10%, but not to exceed $1,000. If a claim is filed more than one year after the deadline, the claim will not be accepted.

As added by Chapter 643/99, on October 10, 1999, all initial claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty.

Entitlement claims do not have a filing deadline. However, entitlement claims and supports documents should be filed by January 15 to permit an orderly processing of claims. Entitlement does not result in the claimant being reimbursed for costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

Claims should be rounded to the nearest dollar. Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary). Use the following mailing addresses:

If delivered by
U.S. Postal Service:

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

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

5. Payment of Claims

In order for the SCO to authorize payment for a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed and dated by the entity's authorized representative.

Reimbursement and estimated claims are paid within 60 days of the filing deadline for the claim. A claim is entitled to receive accrued interest at the pooled money investment account rate if the payment was made more than 60 days after the claim filing deadline or the actual date of claim receipt, whichever is later. For an initial claim, interest begins to accrue when the payment is made more than 365 days after the adoption of the program's statewide cost estimate. The SCO may withhold up to 20 percent of the amount of an initial claim until the claim is audited to verify the actual amount of the mandated costs. The 20 percent withhold is not subject to accrued interest.

In the event the amount appropriated by the Legislature is insufficient to pay in full all claims approved for the program, the claimant will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration.

The SCO reports the amounts of insufficient appropriation to the State Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature which considers appropriations in order to assure appropriation of these funds in the budget act. If these funds cannot be appropriated on a timely basis in the budget act, this information is transmitted to the COSM which will include these amounts in its report to assure that an appropriation sufficient to pay the claims is included in the next local government claims bill or other appropriation bills. When the supplementary funds are made available, the balances of prorata will be paid.

6. State Mandates Apportionment System (SMAS)

Chapter 1534, Statutes of 1985, established SMAS, a method of paying certain mandated programs as apportionments. This method is utilized whenever a program has been approved for inclusion in SMAS by the COSM.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each county that has submitted reimbursement claims for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims (actual costs) for 1982-83, 1983-84, and 1984-85 years or any three consecutive fiscal years thereafter. The amounts are first adjusted by any change in the implicit deflator. The implicit deflator is applied separately to each year's costs for the three years that comprise the base period. The base period means the three fiscal years immediately succeeding the COSM's approval.

Each county with an established base year entitlement for the program will receive automatic annual payments from the SCO reflective of the program's costs. The amount of apportionment is adjusted annually for any change in the implicit deflator. If the mandated program was included in SMAS after January 1, 1988, the annual apportionments are adjusted for any change in both the implicit deflator and workload.

"Workload" means for cities and counties, change in population within their boundary; for special districts, changes in population of the county in which the largest percentage of the district's population is located.

In the event a county has incurred costs for three consecutive fiscal years but did not file a reimbursement claim in one or more of those fiscal years, the county may file an entitlement claim for each of those missed years to establish a base year entitlement. An "entitlement claim" means any claim filed by a county with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any nonrecurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year apportionments (programs combined) are made by November 30. The amount to be apportioned is the base year entitlement adjusted by annual changes in the implicit price deflator for costs of goods and services to governmental agencies as determined by the State Department of Finance.

In the event the county determines that the amount of apportionment does not accurately reflect costs incurred to comply with a mandate, the process of adjusting an established base year entitlement upon which the apportionment is based is set forth in section 17615.8 of the Government Code and requires the approval of the COSM.

The following programs are placed in SMAS:

Program Name	Chapter/Statute	Program Number
Coroners	Ch. 498/77	88
Developmentally Disabled Adults: Conservatorship	Ch. 1304/80	67
Mentally Retarded Defendants: Diversion	Ch. 1253/80	66
Senior Citizens Property Tax Postponement	Ch. 1242/77	18

Listed are state mandated local programs and counties that are entitled to receive automatic apportionments in those fiscal years in which the program is funded.

Counties of:	Ch. 498/77 Coroners	Ch. 1242/77 Senior Citizens Property Tax Postponement	Ch. 1253/80 Mentally Retarded Defendants: Diversion	Ch. 1304/80 Developmentally Disabled Adults: Conservatorship
Alameda		x	x	x
Butte		x	x	x
Calaveras		x	x	x
Contra Costa		x	x	x
El Dorado		x	x	x
Fresno		x	x	x
Humboldt		x	x	x
Kern		x	x	x
Lake		x	x	x
Los Angeles	x	x	x	x
Marin		x	x	x
Mendocino		x	x	x
Monterey		x	x	x
Napa	x	x	x	x
Nevada		x	x	x
Orange	x	x	x	x
Placer		x	x	x
Plumas		x	x	x
Riverside		x	x	x
Sacramento		x	x	x
San Bernardino	x	x	x	x
San Diego		x	x	x
San Francisco		x	x	x
San Joaquin	x	x		
San Luis Obispo	x	x	x	x
San Mateo		x	x	x
Santa Barbara		x	x	x
Santa Clara	x	x	x	x
Santa Cruz		x	x	x
Shasta		x	x	x
Solano		x	x	x
Sonoma	x	x	x	x
Stanislaus		x	x	x
Tulare	x	x	x	x
Tuolumne		x		
Ventura	x	x	x	x
Yolo		x	x	x
Yuba		x		

7. Direct Costs

A. Direct Labor - Determine a Productive Hourly Rate

A productive hourly rate may be computed for each job title whose labor is directly related to the claimed reimbursable cost. A local agency has the option of using any of the following:

- Actual annual productive hours for each job title,
- The local agency's average annual productive hours or, for simplicity,
- An annual average of 1,800 * hours to compute the productive hourly rate.

If actual annual productive hours are chosen, show the factors affecting total hours worked.

The following method is used to convert a biweekly salary to an equivalent productive hourly rate for a 40 hours week.

(Biweekly Salary x 26) / 1,800 * = Equivalent Productive Hourly Rate

If, for example, the salary for a particular job title was $935.00 biweekly, the equivalent productive hourly rate would be:

($935 x 26) / 1,800 * = $13.51 Equivalent Productive Hourly Rate

The same methodology may be used to convert weekly, monthly or other salary periods:

- Convert the salary to an annual rate.
- Divide by the allowable annual productive hours for that position.

* 1,800 annual productive hours include:

- Paid holidays
- Vacation earned
- Sick leave taken
- Informal time off
- Jury duty
- Military leave taken.

B. Calculating an Average Productive Hourly Rate

In those instances where the claiming instructions suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

Example: Average Productive Hourly Rate Computation

	Average Time	Productive Hourly Rate	Total Cost by Employee
Employee A	1.25 hrs	$6.00	$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		$45.88

Average Productive Hourly Rate is $45.88/5.50 hrs. = $8.34

C. Employer's Fringe Benefits Contribution

A local agency has the option of claiming actual employer's fringe benefit contributions or may compute an average fringe benefit cost for the employee's job classification and claim it as a percentage of direct labor. The same time base should be used for both salary and fringe benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each fringe benefit is computed, total them. For example:

Employer's Contribution	% of Salary
Retirement	15.00%
Social Security	6.30%
Health and Dental Insurance	5.25%
Worker's Compensation	0.75%
Total	27.3%

D. Materials and Supplies

Only expenses can be claimed for materials and supplies, which were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the materials and supplies that were used to perform the mandated activity, the number of units consumed, the cost per unit, and the dollar amount claimed as cost. Materials and supplies purchased to perform a particular mandated activity are expected to be reasonable in quality, quantity and cost. Purchases in excess of reasonable quality, quantity and cost are not reimbursable. Materials and supplies withdrawn from inventory and charged to the mandated activity must be based on a recognized method of pricing, consistently applied.

E. Calculating a Unit Cost for Materials and Supplies

In those instances where the claiming instructions suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of

materials and supplies as shown in Table 1 or Table 2:

Table 1

Supplies	Cost Per Unit	Average Amount of Supplies Used Per Activity	Unit Cost of Supplies Per Activity
Paper	0.02	4	$0.08
Files	0.10	1	0.10
Envelopes	0.03	2	0.06
Photocopies	0.10	4	0.40
			$0.64

Table 2

Supplies	Supplies Used	Unit Cost of Supplies Per Activity
Paper ($10.00 for 500 sheet ream)	250 Sheets	$5.00
Files ($2.50 for box of 25)	10 Folders	1.00
Envelopes ($3.00 for box of 100)	50 Envelopes	1.50
Photocopies ($0.05 per copy)	40 Copies	2.00
		$9.50

If the number of cases is 25, then the unit cost of supplies is $0.38 per case.

F. Contract Services

The cost of contract services is allowable if the local agency lacks the staff resources or necessary expertise, or it is more economically feasible to hire a contractor to perform the mandated activity. The claimant must give the name of the contractor; explain the reason for having to hire a contractor; describe the mandated activities performed; give the dates when the activities were performed, the number of hours spent performing the mandate, and hourly billing rate. The hourly billing rate shall not exceed the rate specified in the claiming instructions for the mandated program. The contractor's statement, which includes an itemized list of costs for activities performed, must accompany the claim.

G. Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the claiming instructions for the particular mandate. Equipment rentals used solely for the mandate is reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must explain the purpose and use for the equipment, the time period for which the equipment was rented and the cost of the rental.

H. Capital Outlay

Capital outlays for land, building, equipment, furniture and fixtures may be claimed if the claiming instructions specify them as allowable. If they are allowable, the claiming instructions for the program will specify a basis for the reimbursement.

I. Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the claiming instructions may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of person incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto mileage traveled, and cost of tolls and parking with receipts required for over $10.00.

J. Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

8. Indirect Costs

GC § 17564(b) provides that claims for indirect costs shall be filed in the manner prescribed by the SCO. Indirect costs (or overhead) are those costs incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular program without efforts disproportionate to the result achieved. Indirect costs may include both (1) the overhead costs for the unit performing the mandate and (2) the costs of central government services distributed through the central service cost allocation plan and not otherwise treated as a direct cost.

Previously, the costs of elected officials were considered "expenses related to general government" and, thus, were unallowable for reimbursement purposes. Recent interpretation has moved in the opposite direction, except for those items of cost, which are unallowable in the cost principles set forth in Office of Management and Budget Circular (OMB) Circular A-87. A cost that is necessary for proper and efficient administration of a program and is identifiable to that program is eligible for consideration as allocable indirect costs. Allocable costs for time spent on programs must be supported by time records.

If indirect costs are claimed, local agencies have the option of using 10% of direct labor as indirect costs or claiming indirect costs through a department's Indirect Cost Rate Proposal (ICRP) for the program prepared in accordance with the provisions of OMB Circular A-87 (Refer to the Appendix-Costs Computation:Indirect Costs). An ICRP must be prepared if the claim for indirect costs is in excess of 10% of direct salaries; the ICRP must be submitted with the claim.

A. Fixed 10% Rate Method

Indirect costs may be computed as 10% of direct labor costs (excluding fringe benefits) of employees, provided their services are required by a program. The use of the 10% rate may benefit small agencies where few supportive services are provided.

Direct costs are defined as "...those that can readily be identified with a single program or activity." Normally direct costs will include the salaries, benefits, and supplies that can be directly identified with a particular function.

For example, if a county auditor prepares warrants for other county departments, the direct costs of providing the service would include the salary and benefits of the persons in the auditor's office who actually work on the warrants, the cost of the paper on which warrants are written, and the salaries and benefits of a first-line supervisor. Indirect costs of the warrant writing service would include the cost of space, equipment, utilities, maintenance, supervision above first-line and administration of the auditor's office.

Direct Costs Incurred By	On Behalf of	
Auditor	Welfare Administration	Health Department
Warrant Writing:		
A. Salary of employee working	$5,000	$1,000
B. Benefits of above	800	200
C. Cost of paper	350	100
D. First-line supervision (salaries)	3,000	500
E. Indirect cost 10% of A + D	800	150
Total amount charged to benefited departments for warrant writing services	$9,950	$1,950

Direct Costs Incurred By	On Behalf of	
Building & Grounds Department	Welfare Administration	Health Department
Maintenance of Buildings:		
A. Salary of employees performing maintenance	$1,000	$500
B. Benefits of above	200	100
C. Cleaning supplies	250	150
D. First-line supervision (salaries)	500	200
E. Indirect cost 10% of A + D	150	70
Total amount charged to benefited departments for building maintenance services	$2,100	$1,020

Any local agency using this method for claiming costs must submit a statement similar to the example above and with supporting data. The cost data required for desk audit purposes are described in the claiming instructions for that mandated program under Salaries and Employee Benefits, Materials and Supplies, Contract Services, Travel Expense, etc.

B. Indirect Cost Rate Proposal Method

If a local agency elects not to utilize the 10% fixed rate method but wants to claim indirect costs, it must prepare an ICRP for the program. The proposal must follow the provisions of the OMB circular No. A-87, *Cost Principles for Grants to State and Local Governments*. The development of the indirect cost rate proposal requires that the indirect cost pool include only those costs which are incurred for a common or joint purpose that benefit more than one cost objective. The indirect cost pool may only include those costs that can be shown to provide benefits to the program. In addition, total allocable indirect costs may only include costs, which cannot be directly charged to an identifiable cost center (i.e., program).

A method for preparing a departmental indirect cost rate proposal for programs is presented as Exhibit 1. Only this format is acceptable under the SCO reimbursement requirements. If more than one department is involved in the reimbursement program, each department must have their own indirect cost rate for the program.

Exhibit 1

INDIRECT COST RATE PROPOSAL
PUBLIC DEFENDER'S OFFICE
INVESTIGATION PROGRAM
FISCAL YEAR 20___-20___

(A) Description of Costs	Total Costs	(B) Excludable Unallowable Costs	(C) Allowable Indirect Costs	(D) Allowable Direct Costs	Identifiable Program Costs: Investigation PC 987.9	Identifiable Program Costs: All Others
Salaries & Benefits						
Salaries & Wages	$ 1,150,000	$ 50,000 (F)	$ 150,000	$ 950,000 (F)	$ 100,000	$ 850,000
Overtime	20,000	0	20,000	0	0	0
Benefits	230,000	10,000	30,000	190,000	20,000	170,000
Total	$ 1,400,000	$ 60,000	$ 200,000	$ 1,140,000	$ 120,000	$ 1,020,000
Services & Supplies						
Office Expense	$ 200,000	$ 10,000	$ 20,000	$ 170,000	$ 10,000	$ 160,000
Communications	100,000	2,000	10,000	88,000	1,000	87,000
Transportation	120,000	5,000	0	115,000	5,000	110,000
Special Dept Expense (Contracts)	250,000	0	0	250,000	0	250,000
Other, Pass Through Program	800,000	800,000	0	0	0	0
Total	$ 1,470,000	$ 817,000	$ 30,000	$ 623,000	$ 16,000	$ 607,000
Capital Expenditures	$ 100,000	$ 100,000				
Total Budgetary Expenditures	$ 2,970,000	$ 977,000	$ 230,000	$ 1,763,000	$ 136,000	$ 1,627,000
Distribution Base						
Cost Plan Costs						
Building Use (Each line item should be reviewed to see if it benefits the mandate to insure a fair and equitable distribution.)	$ 50,000	$ 2,000	$ 6,000	$ 42,000	$ 2,000	$ 40,000
Equipment Use	30,000	1,000	3,000	26,000	1,000	25,000
Data Processing	50,000	5,000	30,000	15,000	0	15,000
Auditor	20,000	0	20,000	0	0	0
Personnel	10,000	1,000	1,000	8,000	1,000	7,000
Roll Forward	10,000	0	10,000	0	0	0
Total	$ 170,000 (E)	$ 9,000	$ 70,000	$ 91,000	$ 4,000	$ 87,000
Total Allocable Indirect Costs			$ 300,000 (F)			
Distribution of Allocable Indirect Costs Based on Salaries & Wages		$ 15,000	$ (300,000)	$ 285,000	$ 30,000	$ 255,000
Totals	$ 3,140,000	$ 1,001,000	$ 0	$ 2,139,000	$ 170,000	$ 1,969,000

(1) Notes to Exhibit 1

(a) The department's ICRP plan for the distribution of costs to programs must follow the same format as shown on Exhibit 1. Specifically, there must be columns as follows: Description of Costs, Total Cost, Excludable and Unallowable Costs (may be combined or separated), Allowable Indirect Costs, and Allowable Direct Costs (which are further allocated to identifiable programs and other). No other format will be accepted.

(b) Excluded costs are all costs that are unallowable and unallocable according to specific guidelines (OMB A-87 and state laws).

Examples:

Contributions and donations: Costs of amusements; social activities and incidental costs relating thereto, such as meals, beverages, lodging, rentals, transportation and gratuities; and pass through revenues to another unit or organization.

(c) Allocable indirect costs are costs that are not identifiable to a specific program or cost pool and indirectly benefit all cost pools.

(d) Direct costs are costs that benefit a specific program or cost pool.

(e) Overhead costs are distributed to the department in the cost allocation plan, which was prepared in accordance with the OMB circular A-87. Use the same year's cost allocation plan for developing the ICRP as the year for which the ICRP is being prepared. Do not include a roll forward adjustment when the program is in its initial year.

(f) Distribution base for the computation of the indirect cost rate is total salaries and wages.

Total allocable Direct Costs (direct S&W)	**$**950,000
Excluded and Unallowable Costs (direct S&W)	50,000
Distribution Base	$1,000,000

Therefore, the Indirect Cost Rate for Penal Code 987.9 Program is:

$$\text{ICRP} = \frac{\text{Allowable Indirect Costs}}{\text{Total Salaries and Wages}} = \frac{\$300{,}000}{\$1{,}000{,}000} = 30.00\%$$

9. Offset Against State Mandated Claims

When part or all the costs of a mandated program are specifically reimbursable from non-local agency sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from local agency funds is eligible for reimbursement under the provisions of section 17561.

A. Example 1

This example shows how the offset against state mandated claims is determined for local agencies receiving block grant revenues not based on a formula allocation. Listed below are six situations, which may occur at a local agency level. For hypothetical program costs of $100,000: (1) through (4) show intended funding at 100% from non-local agency

sources and (5) through (6) show cost sharing on a 50/50 basis with the local agency. Of the $100,000 program cost, $2,500 is the cost of state mandated activity. Offset against state mandated claims is the amount of actual non-local agency funding which exceeds the difference between program costs and state mandated costs. The offset against state mandated claims cannot exceed the amount of state mandated costs. In (4), non-local revenues were fully realized to cover the entire cost of the program, including the state mandate activity; therefore, the offset against state mandated claims is $2,500. In (1), non-local revenues were less than expected. Non-local agency funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and $2,500 is claimable as mandated costs. In (5), the local agency is sharing 50% of the program cost. Since non-local revenues of $50,000 were fully realized, the offset against state mandated claims is $1,250.

	Program Costs	Actual Non-Local Agency Funding	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
A.	Block Grants (funding not based on a formula allocation)				
1.	$100,000	$95,000	$2,500	$-0-	$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	If in (5) the non-local matching share is less than the amount expected, for example $49,000, the offset against state mandated claims is $250. Therefore, the claimable mandated costs are $2,250.				

* Local agency share is $50,000 of the program costs.

B. Example 2

This example shows how the offset against state mandated claims is determined for local agencies receiving special project funds based on approved actual costs. Non-local revenues for special projects must be applied proportionately to approved costs. In (2), the entire program cost was approved. Since the non-local agency source covers 75% of the program cost, it also proportionately covered 75% of the $2,500 state mandated costs, or $1,875.

	Program Costs	Actual Non-Local Agency Funding	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
B.	Special Projects (funding based on approved actual costs)				
1.	$100,000	$100,000	$2,500	$2,500	$-0-
2.	100,000 **	75,000	2,500	1,875	625

3. If in (2) the non-local matching share is less than the amount expected, because only $60,000 of the program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to $1,500. The offset against state mandated claims is $1,125. Therefore, the claimable mandated costs are $375.

** Local agency share is $25,000 of the program costs.

With respect to local agencies, the offset against state mandated claims for applicable federal and state local assistance programs includes, but is not limited to, the following funding sources:

Federal Programs

CETA, PL 93-203	Federal-Health – Administration
Federal Aid for Construction	Federal-Public Assistance – Administration
Federal Aid for Disaster	

State Programs

State Aid for Agriculture	State-Health – Administration
State Aid for Construction	State-Public Assistance - Administration
State Aid for Corrections	

10. Audit of Costs

All claims submitted to the SCO are reviewed to determine if the costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, the claimant will receive a "Notice of Claim Adjustment" within 30 days after payment of the claim. The notice will specify the claim component adjusted, the amounts adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim is filed or last amended.

In those instances where no funds are appropriated for the program for the fiscal year in which the claim is made, the time for the SCO to initiate an audit commences from the date of the initial payment of the claim.

11. Reimbursable State Mandated Cost Programs

Local agencies may file claims with the SCO for the cost of complying with the following state mandated programs. An “x” indicates the agencies that are eligible to file claims for the given program. For your convenience, the programs are listed in alphabetical order by program name.

Program Number	Program Name	Counties	Cities	Special Districts
2	Absentee Ballots	x	x	x
1	AIDS Testing	x		
178	Airport Land Use Commission/Plans	x	x	x
152	Allocation of Property Tax Revenue	x		
213	Animal Adoption	x	x	x
6	Brendon Maguire Act	x	x	x
13	Child Abduction and Recovery	x		
196	Child Abuse Treatment Services Authorization and Case Management	x		
67	Conservatorship: Developmentally Disabled Adults	x		
88	Coroners	x		
207	County Treasury Oversight Committees	x		
158	Crime Victims' Rights	x		
87	Developmentally Disabled: Attorneys' Services	x		
167	Domestic Violence Arrest Policies and Standards	x	x	
177	Domestic Violence Treatment Services Authorization and Case Management	x	x	
205	Elder Abuse, Law Enforcement Training	x	x	
204	Extended Commitment, Youth Authority	x		
23	Firefighters' Cancer Presumption	x	x	x
197	Health Benefits for Survivors of Peace Officers and Firefighters	x	x	x
161	Investment Reports	x	x	x
193	Law Enforcement Sexual Harassment Training	x	x	x
41	Mandate Reimbursement Process	x	x	x
43	Medi-Cal Beneficiary Death Notices	x		
203	Mentally Disordered Offenders' Extended Commitment Proceedings	x		
39	Mentally Disordered Sex Offenders: Extended Commitments	x		
66	Mentally Retarded Defendants: Diversion	x		
138	Misdemeanors: Booking and Fingerprinting	x	x	

Program Number	Program Name	Counties	Cities	Special Districts
200	Not Guilty by Reason of Insanity II	x		
202	Open Meetings Act II	x	x	x
219	Open Meetings Act/Brown Act Reform	x	x	x
122	Pacific Beach Safety	x	x	
118	Peace Officers' Cancer Presumption	x	x	x
187	Peace Officers Procedural Bill of Rights	x	x	x
124	Perinatal Services	x		
83	Permanent Absent Voters	x		
121	Pesticide Use Reports	x		
215	Photographic Record of Evidence	x	x	x
128	Prisoner Parental Rights	x	x	
127	Rape Victim Counseling Center Notices	x	x	
55	Regional Housing Need Determination	x	x	x
73	Search Warrant: AIDS	x	x	
18	Senior Citizens Property Tax Postponement	x		
191	Seriously Emotionally Disturbed Pupils: Out of-State Mental Health Services	x		
111	Services to Handicapped Students	x		
220	Sex Crime Confidentiality	x	x	
217	Sex Offenders: Disclosure by Law Enforcement Officers	x	x	x
175	Sexually Violent Predators	x		
110	SIDS: Autopsy Protocols	x		
125	SIDS: Contact By Local Health Officers	x		
180	SIDS Training for Firefighters	x	x	x
120	Stolen Vehicle Notification	x	x	
163	Threats Against Peace Officers	x	x	x
90	Unitary Countywide Tax Rates	x		
181	Very High Fire Hazard Severity Zones	x	x	x

STATE OF CALIFORNIA TRAVEL EXPENSE GUIDELINES

Travel Program Effective January 31, 2002

The travel reimbursement program continues to be subject to the Internal Revenue Service (IRS) requirements for an accountable plan. There are no flat rate reimbursements. All items are to be claimed for the actual amount of expense, up to the maximum allowed. If the provisions below do not require submission of a receipt for a given item of expense, it is the employee's responsibility to retain receipts and other records of the expense and have them available for audit.

Lodging and meals that are provided by the State; included in hotel expenses, conference fees, or transportation costs such as airline tickets; or otherwise provided shall not be claimed for reimbursement.

Employees may be reimbursed for actual expenses for breakfast, lunch, dinner, and incidentals for each 24 hours of travel, as follows:

Breakfast	up to	$6.00
Lunch	up to	10.00
Dinner	up to	18.00
Incidentals	up to	6.00

Incidental expenses include, but are not limited to, expenses for laundering and pressing of clothing and tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telegrams or telephone calls.

Lodging

All lodging reimbursements require a receipt from a commercial lodging establishment such as a hotel, motel, bed and breakfast inn, or campground that caters to the general public. No lodging will be reimbursed without a valid receipt. Employees who stay with friends or relatives are not eligible for lodging reimbursement, but may claim their actual expenses for meals and incidentals.

Short-Term Travel

A. For continuous short-term travel of more than 24 hours but less than 31 days, the employee will be reimbursed for actual costs up to the maximum for each meal, incidental, and lodging expense for each completed 24 hours of travel, beginning with the traveler's time of departure and return as follows:

1. On the first day of travel at the beginning of a trip of more than 24 hours:

   Trip begins at or before 6 a.m. - Breakfast may be claimed

   Trip begins at or before 11 a.m. - Lunch may be claimed

   Trip begins at or before 5 p.m. - Dinner may be claimed

2. On the fractional day of travel at the end of a trip of more than 24 hours:

   Trip ends at or after 8 a.m. - Breakfast may be claimed

   Trip ends at or after 2 p.m. - Lunch may be claimed

   Trip ends at or after 7 p.m. - Dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any 24-hour period.

A. For continuous travel of less than 24 hours, the employee will be reimbursed for actual expenses, up to a maximum as follows:

Travel begins at or before 6 a.m. and ends at or after 9 a.m. - Breakfast may be claimed
Travel begins at or before 4 p.m. and ends at or after 7 p.m. - Dinner may be claimed

If the trip extends overnight, receipted lodging may be claimed. No lunch or incidentals may be claimed on a trip of less than 24 hours.

Short-Term Travel Maximum Lodging Reimbursement Rate

A. Statewide except as in (B) and (C) below, actual receipted lodging up to $84 plus tax.

B. When required to conduct state business and obtain lodging in the counties of Los Angeles and San Diego, reimbursement will be for actual receipted lodging, to a maximum of $110 plus tax.

C. When required to conduct state business and obtain lodging in the counties of Alameda, San Francisco, San Mateo, and Santa Clara, reimbursement will be for actual receipted lodging, to a maximum of $140 plus tax.

Long-Term Travel

Actual expenses for long-term meals and receipted lodging will be reimbursed when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

A. Full Long-Term Travel

To qualify for full long-term travel reimbursement, the employee on long-term field assignment must meet the following criteria:

a) The employee continues to maintain a permanent residence at the primary headquarters, and either,

b) The permanent residence is occupied by the employee's dependents, or

c) The permanent residence is maintained at a net expense to the employee exceeding $200 per month.

The employee who is living at the long-term location may claim either:

1. Reimbursement for actual individual expense, substantiated by receipts for lodging, water, sewer, gas, and electricity, up to a maximum of $1,130 per calendar month while on the long-term assignment, and actual expenses up to $10 for meals and incidentals, for each period of 12 to 24 hours and up to $5 for actual meals and incidentals for each period of less than 12 hours at the long-term location, or
2. Long-term subsistence rates of $24 for actual meals and incidentals, $24 for receipted lodging for travel of 12 hours up to 24 hours, and either $24 for actual meals or $24 for receipted lodging for travel less than 12 hours when the employee incurs expenses in one location comparable to those arising from the use of establishments catering to long-term visitors.

B. Partial Long-Term Travel

An employee on long-term field assignment who does not maintain a separate residence in the headquarters area may claim long-term subsistence rates of up to $12 for actual meals and incidentals and $12 for receipted lodging for travel of 12 hours up to 24 hours at the long-term location, and either $12 for actual meals or $12 for receipted lodging for travel less than 12 hours at the long-term location.

Receipts

Receipts or vouchers shall be submitted for every item of expense of $25 or more.

B. Receipts are required for every item of transportation and business expense incurred as a result of conducting state business except for actual expenses as follows:

1. Railroad and bus fares of less than $25, when travel is wholly within the State of California.
2. Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi, shuttle, or hotel bus fares, and parking fees of $10 or less for each continuous period of parking or each separate transportation expense noted in this item.
3. Telephone, telegraph, tax, or other business charges related to state business of $5 or less.
4. In the absence of a receipt, reimbursement will be limited to the non-receipted amount above.

C. Reimbursement will be claimed only for the actual and necessary expenses noted above. Regardless of the above exceptions, the approving officer may require additional certification and/or explanation in order to determine that an expense was actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Mileage

When an employee is authorized by his/her appointing authority or designee to operate a privately owned vehicle on state business, the employee will be allowed to claim and be reimbursed 34 cents per mile. An employee who is required to use a specialized vehicle that has been modified to accommodate disabilities may claim 37 cents per mile.

GOVERNMENT CODE SECTIONS 17500-17616

GC §17500: Legislative findings and declarations

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for the costs of state-mandated local programs has not provided for the effective determination of the state's responsibilities under Section 6 of Article XIIIB of the California Constitution. The Legislature finds and declares that the failure of the existing process to adequately and consistently resolve the complex legal questions involved in the determination of state-mandated costs has led to an increasing reliance by local agencies and school districts on the judiciary and, therefore, in order to relieve unnecessary congestion of the judicial system, it is necessary to create a mechanism which is capable of rendering sound quasi-judicial decisions and providing an effective means of resolving disputes over the existence of state-mandated local programs. It is the intent of the Legislature in enacting this part to provide for the implementation of Section 6 of Article XIIIB of the California Constitution and to consolidate the procedures for reimbursement of statutes specified in the Revenue and Taxation Code with those identified in the Constitution. Further, the Legislature intends that the Commission on State Mandates, as a quasi-judicial body, will act in a deliberative manner in accordance with the requirements of Section 6 of Article XIIIB of the California Constitution.

GC §17510: Construction of part

Unless the context otherwise requires, the definitions contained in this chapter govern the construction of this part. The definition of a word applies to any variants thereof and the singular tense of a word includes the plural.

GC §17511: “City”

"City**"** means any city whether general law or charter, except a city and county.

GC §17512: “Commission”

"Commission**"** means the Commission on State Mandates.

GC §17513: “Cost Mandated by the federal government”

"Costs mandated by the federal government**"** means any increased costs incurred by a local agency or school district after January 1, 1973, in order to comply with the requirements of a federal statute or regulation. **"**Costs mandated by the federal government**"** includes costs resulting from enactment of a state law or regulation where failure to enact that law or regulation to meet specific federal program or service requirements would result in substantial monetary penalties or loss of funds to public or private persons in the state. **"**Costs mandated by the federal government**"** does not include costs that are specifically reimbursed or funded by the federal or state government or programs or services, which may be implemented at the option of the state, local agency, or school district.

GC §17514: “Costs mandated by the State”

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIIIB of the California Constitution.

GC §17515: “County”

"County**"** means any chartered or general law county. **"**County**"** includes a city and county.

GC §17516: “Executive Order”

"Executive order**"** means any order, plan, requirement, rule, or regulation issued by any of the following:

(a)The Governor. (b) Any officer or official serving at the pleasure of the Governor. (c) Any agency, department, board, or commission of state government. **"**Executive order**"** does not include any order, plan, requirement, rule, or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code. It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available. "Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

GC §17517: "Fund"

"Fund**"** means the State Mandates Claims Fund.

GC §17518: "Local agency"

"Local agency**"** means any city, county, special district, authority, or other political subdivision of the state.

GC §17519: "School district"

"School district**"** means any school district, community college district, or county superintendent of schools.

GC §17520: "Special district"

"Special district**"** means any agency of the state, which performs governmental or proprietary functions within limited boundaries. "Special district" includes a redevelopment agency, a joint powers agency or entity, a county service area, a maintenance district or area, an improvement district or improvement zone, or any other zone or area. "Special district" does not include a city, a county, a school district, or a community college district. County free libraries established pursuant to Chapter 2 (commencing with Section 27151) of Division 20 of the Education Code, areas receiving county fire protection services pursuant to Section 25643 of the Government Code, and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall be considered "special districts" for all purposes of this part.

GC §17521: "Test claim"

"Test claim**"** means the first claim, including claims joined or consolidated with the first claim, filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state.

GC §17522: Definitions

(a) **"**Initial reimbursement claim**"** means a claim filed with the Controller by a local agency or school district for costs to be reimbursed for the fiscal years specified in the first statute that appropriates funds for reimbursement of the mandate. (b) **"**Annual reimbursement claim**"** means a claim for actual costs incurred in a prior fiscal year filed with the Controller by a local agency or school district for which appropriations are made to the Controller for this purpose. (c)

"Estimated reimbursement claim**"** means a claim filed with the Controller by a local agency or school district in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times, for estimated costs to be reimbursed during the current or future fiscal years, for which appropriations are made to the Controller for this purpose. (d) **"**Entitlement claim**"** means a claim filed by a local agency or school district with the Controller for the purpose of establishing or adjusting a base year entitlement. All entitlement claims are subject to Section 17616.

GC §17523: "Deflator"

"Deflator**"** means the Implicit Price Deflator for the Costs of Goods and Services to Governmental Agencies, as determined by the Department of Finance.

GC §17524: "Base year entitlement"

"Base year entitlement**"** means that amount determined to be the average for the approved reimbursement claims of each local agency or school district for the three preceding fiscal years adjusted by the change in the deflator. A base year entitlement shall not include any nonrecurring or initial startup costs incurred by a local agency or school district in any of those three fiscal years. For those mandates which become operative on January 1 of any year, the amount of the "approved reimbursement claim" for the first of the three years may be computed by annualizing the amount claimed for the six-month period of January through June in that first year, excluding nonrecurring or startup costs.

GC §17525: Members: Term and per diem for specified members

There is hereby created the Commission on State Mandates, which shall consist of seven members as follows: (1) The Controller. (2) The Treasurer. (3) The Director of Finance. (4) The Director of the Office of Planning and Research. (5) A public member with experience in public finance appointed by the Governor and approved by the Senate. (6) Two members from the following three categories appointed by the Governor and approved by the Senate, provided that no more than one member shall come from the same category: (A) A city council member. (B) A member of a county or city and county board of supervisors. (C) A governing board member of school district as defined in Section 17519. (b) Each member appointed pursuant to paragraph (5) or (6) of subdivision (a) shall be subject to both of the following: (1) The member shall serve for a term of four years subject to renewal. (2) The member shall receive per diem of one hundred dollars ($100) for each day actually spent in the discharge of official duties and shall be reimbursed for any actual and necessary expenses incurred in connection with the performance of duties as a member of the commission.

GC §17526: Open Meetings: Executive sessions

(a) All meetings of the commission shall be open to the public, except that the commission may meet in executive session to consider the appointment or dismissal of officers or employees of the commission or to hear complaints or charges brought against a member, officer, or employee of the commission. (b) The commission shall meet at least once every month. (c) The time and place of meetings may be set by resolution of the commission, by written petition of a majority of the members, or by written call of the chairperson. The chairperson may, for good cause, change the starting time or place, reschedule, or cancel any meeting. (d) This section shall become operative on July 1, 1996.

GC §17527: Powers of Commission

In carrying out its duties and responsibilities, the commission shall have the following powers: (a) To examine any document, report, or data, including computer programs and data files, held by any local agency or school district. (b) To meet at times and places as it may deem proper.

(c) As a body or, on the authorization of the commission, as a committee composed of one or more members, to hold hearings at any time and place it may deem proper. (d) Upon a majority vote of the commission, to issue subpoenas to compel the attendance of witnesses and the production of books, records, papers, accounts, reports, and documents. (e) To administer oaths. (f) To contract with other agencies or individuals, public or private, as it deems necessary, to provide or prepare services, facilities, studies, and reports to the commission as will assist it in carrying out its duties and responsibilities. (g) To adopt, promulgate, amend, and rescind rules and regulations, which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. (h) To do any and all other actions necessary or convenient to enable it fully and adequately to perform its duties and to exercise the powers expressly granted to it.

GC §17528: Election of Officers

The members of the commission shall elect a chairperson and a vice-chairperson of the commission.

GC §17529: Appointment of Attorney: Duties

The commission may appoint as attorney to the commission an attorney at law of this state, who shall hold office at the pleasure of the commission. The attorney shall represent and appear for the commission in all actions and proceedings involving any question under this part or under any order or act of the commission. The attorney shall advise the commission and each member of the commission, when so requested, in regard to all matters in connection with the powers and duties of the commission and the members thereof. The attorney shall generally perform all duties and services as attorney to the commission, which the commission may require.

GC §17530: Appointment of executive director: Duties

The commission shall appoint an executive director, who shall be exempt from civil service and shall hold office at the pleasure of the commission. The executive director shall be responsible for the executive and administrative duties of the commission and shall organize, coordinate, supervise, and direct the operations and affairs of the commission and expedite all matters within the jurisdiction of the commission. The executive director shall keep a full and true record of all proceedings of the commission, issue all necessary process, writs, warrants, and notices, and perform other duties as the commission prescribes.

GC §17531: Authority of executive director to employ necessary staff

The executive director may employ those officers, examiners, experts, statisticians, accountants, inspectors, clerks, and employees as the executive director deems necessary to carry out the provisions of this part or to perform the duties and exercise the powers conferred upon the commission by law.

GC §17532: Quorum: Investigations, inquiries, and hearing

A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or commissioners designated for the purpose by the commission. The evidence in any investigation, inquiry, or hearing may be taken by the commissioner or commissioners to whom the investigation, inquiry, or hearing has been assigned or, in his or her or their behalf, by an examiner designated for that purpose. Every finding, opinion, and order made by the commissioner or commissioners so designated,

pursuant to the investigation, inquiry, or hearing, when approved or confirmed by the commission and ordered filed in its office, shall be deemed to be the finding, opinion, and order of the commission.

GC §17533: Provisions not applicable to hearing by commission

Notwithstanding Section 11425.10, Chapter 4.5 (commencing with Section 11400) of Part 1 of Division 3 does not apply to a hearing by the commission under this part.

GC §17550: Reimbursements of local agencies and school districts

Reimbursement of local agencies and school districts for costs mandated by the state shall be provided pursuant to this chapter.

GC §17551: Commission hearing and decision upon claims

(a) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the state for costs mandated by the state as required by Section 6 of Article XIIIB of the California Constitution. (b) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561.

GC §17552: Exclusivity of procedure by chapter

This chapter shall provide the sole and exclusive procedure by which a local agency or school district may claim reimbursement for costs mandated by the state as required by Section 6 of Article XIIIB of the California Constitution.

GC §17553: Adoption of procedure for receiving claims and providing hearings: Postponement of hearings

(a) The commission shall adopt procedures for receiving claims pursuant to this article and for providing a hearing on those claims. The hearing procedure shall provide for presentation of evidence by the claimant, the Department of Finance and any other affected department or agency, and any other interested person. The procedures shall ensure that a statewide cost estimate is adopted within 12 months after receipt of a test claim, when a determination is made by the commission that a mandate exists. This deadline may be extended for up to six months upon the request of either the claimant or the commission. Hearing of a claim may be postponed at the request of the claimant, without prejudice, until the next scheduled hearing. (b) The procedures adopted by the commission pursuant to subdivision (a) shall include the following: (1) Provisions for acceptance of more than one claim on the same statute or executive order relating to the same statute or executive order filed with the commission, and, absent agreement by the test claimants to the contrary, to designate the first to file as the lead test claimant. (2) Provisions for consolidating test claims relating to the same statute or executive order filed with the commission with time limits that do not exceed 90 days from the initial filing for consolidating the test claims and for claimants to designate a single contact for information regarding the test claim. (3) Provisions for claimants to designate a single claimant for a test claim relating to the same statute or executive order filed with the commission, with time limits that do not exceed 90 days from the initial filing for making that designation. (c) If a completed test claim is not received by the commission within 30 calendar days from the date that an incomplete test claim was returned by the commission, the original test claim filing date may be disallowed, and a new test claim may be accepted on the same statute or executive order. (d) In addition, the commission shall determine whether an incorrect reduction claim is

complete within 10 days after the date that the incorrect reduction claim is filed. If the commission determines that an incorrect reduction claim is not complete, the commission shall notify the local agency and school district that filed the claim stating the reasons that the claim is not complete. The local agency or school district shall have 30 days to complete the claim. The commission shall serve a copy of the complete incorrect reduction claim on the Controller. The Controller shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

GC §17554: Commission's authority to expedite claim

With the agreement of all parties to the claim, the commission may waive the application of any procedural requirement imposed by this chapter or pursuant to Section 17553 in order to expedite action on the claim. The authority granted by this section includes the consolidation of claims and the shortening of time periods.

GC §17555: Date for public hearing: Test claim form and procedure

(a) The commission, within 10 days after receipt of a test claim based upon a statute or executive order, shall set a date for a public hearing on the claim within 75 days. The test claim may be based upon estimated costs that a local agency or school district may incur as a result of the statute or executive order and may be filed at any time after the statute is enacted or the executive order is adopted. The claim shall be submitted in a form prescribed by the commission. After a hearing in which the claimant and any other interested organization or individual may participate, the commission shall determine if there are costs mandated by the state. (b) This section shall become operative on July 1, 1996.

GC §17556: Criteria for not finding costs mandated by the state

The commission shall not find costs mandated by the state as defined in Section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds that: (a) The claim is submitted by a local agency or school district, which requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district which requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this paragraph. (b) The statute or executive order affirmed for the state that which had been declared existing law or regulation by action of the courts. (c) The statute or executive order implemented a federal law or regulation and resulted in costs mandated by the federal government, unless the statute or executive order mandates costs which exceed the mandate in that federal law or regulation. (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. (e) The statute or executive order provides for offsetting savings to local agencies or school districts which result in no net costs to the local agencies or school districts, or includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate. (f) The statute or executive order imposed duties that were expressly included in a ballot measure approved by the voters in a statewide election. (g) The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

GC §17557: Determination of amount to be subvened for reimbursement: Parameters and Guidelines

(a) If the commission determines there are costs mandated by the state pursuant to Section 17555, it shall determine the amount to be subvened to local agencies and school districts for reimbursement. In so doing it shall adopt parameters and guidelines for reimbursement of any claims relating to the statute or executive order. The successful test claimants shall submit proposed parameters and guidelines within 30 days of adoption of a statement of decision on a test claim. At the request of a successful test claimant, the commission may provide for one or more extensions of this 30-day period at any time prior to its adoption of the parameters and guidelines. If proposed parameters and guidelines are not submitted within the 30-day period and the commission has not granted an extension, then the commission shall notify the test claimant that the amount of reimbursement the test claimant is entitled to for the first 12 months of incurred costs will be reduced by 20 percent, unless the test claimant can demonstrate to the commission why an extension of the 30-day period is justified. A local agency, school district, and the state may file a claim or request with the commission to amend, modify, or supplement the parameters or guidelines. The commission may, after public notice and hearing, amend, modify, or supplement the parameters and guidelines. (b) In adopting parameters and guidelines, the commission may adopt an allocation formula or uniform allowance that would provide for reimbursement of each local agency or school district of a specified amount each year. (c) The parameters and guidelines adopted by the commission shall specify the fiscal years for which local agencies and school districts shall be reimbursed for costs incurred, provided, however, that the commission shall not specify therein any fiscal year for which payment could be provided in the annual Budget Act. A test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. The claimant may thereafter amend the test claim at any time prior to a commission hearing on the claim without affecting the original filing date as long as the amendment substantially relates to the original test claim.

GC §17558: Submission of parameters and guidelines to Controller: Transfer of claims; claiming instructions

(a) The commission shall submit the adopted parameters and guidelines to the Controller. All claims relating to a statute or executive order that are filed after the determination of the test claim pursuant to Section 17557 shall be transferred to the Controller who shall pay and audit the claims from funds made available for that purpose. (b) Not later than 60 days after receiving the adopted parameters and guidelines from the commission, the Controller shall issue claiming instructions for each mandate that requires state reimbursement, to assist local agencies and school districts in claiming costs to be reimbursed. In preparing claiming instructions, the Controller may request the assistance of other state agencies. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the commission. (c) The Controller shall, within 60 days after receiving revised adopted parameters and guidelines from the commission or other information necessitating a revision of the claiming instructions, prepare and issue revised claiming instructions for mandates that require state reimbursement that have been established by commission action pursuant to Section 17555 or after any decision or order of the commission pursuant to Section 17551. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies. (d) This section shall become operative on July 1, 1996.

GC §17558.5: Reimbursement claim: Audit; remittance advice and other notices of payment

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. (b) The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, and the reason for the adjustment. Remittance advises and other notices of payment action shall not constitute notice of adjustment from an audit or review. (c) Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement. (d) This section shall become operative on July 1, 1996.

GC §17558.6: Legislative intent

It is the intent of the Legislature that the Commission on State Mandates review its process by which local agencies may appeal the reduction of reimbursement claims on the basis that the reduction is incorrect in order to provide for a more expeditious and less costly process.

GC §17559: Judicial Review

(a) The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied. (b) A claimant or the state may commence a proceeding in accordance with the provisions of Section 1094.5 of the Code of Civil Procedure to set aside a decision of the commission on the ground that the commission's decision is not supported by substantial evidence. The court may order the commission to hold another hearing regarding the claim and may direct the commission on what basis the claim is to receive a rehearing.

GC §17560: Deadlines for filing reimbursement claims

Reimbursement for state-mandated costs may be claimed as follows: (a) A local agency or school district may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b). (b) A local agency or school district may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that detail the costs actually incurred for that fiscal year. (c) In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of Section 17558 between October 15 and January 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

GC §17561: Reimbursement of costs for state mandated programs

(a) The state shall reimburse each local agency and school district for all **"**costs mandated by the state,**"** as defined in Section 17514. (b) (1) For the initial fiscal year during which these costs are incurred, reimbursement funds shall be provided as follows: (A) Any statute mandating these costs shall provide an appropriation therefor. (B) Any executive order mandating these costs shall be accompanied by a bill appropriating the funds therefor, or alternatively, an appropriation for these costs shall be included in the Budget Bill for the next succeeding fiscal year. The executive order shall cite that item of appropriation in the Budget Bill or that appropriation in any other bill which is intended to serve as the source from which the Controller may pay the claims of local agencies and school districts. (2) In subsequent fiscal years appropriations for these costs shall be included in the annual Governor's Budget and in the accompanying Budget Bill. In addition, appropriations to reimburse local agencies and school districts for continuing costs resulting from chaptered bills or executive orders for which claims have been awarded pursuant to subdivision (a) of Section 17551 shall be included in the annual Governor's Budget and in the accompanying Budget Bill subsequent to the enactment of the local government claims bill pursuant to Section 17600 that includes the amounts awarded relating to these chaptered bills or executive orders. (c) The amount appropriated to reimburse local agencies and school districts for costs mandated by the state shall be appropriated to the Controller for disbursement. (d) The Controller shall pay any eligible claim pursuant to this section within 60 days after the filing deadline for claims for reimbursement or 15 days after the date the appropriation for the claim is effective, whichever is later. The Controller shall disburse reimbursement funds to local agencies or school districts if the costs of these mandates are not payable to state agencies, or to state agencies who would otherwise collect the costs of these mandates from local agencies or school districts in the form of fees, premiums, or payments. When disbursing reimbursement funds to local agencies or school districts, the Controller shall disburse them as follows: (1) For initial reimbursement claims, the Controller shall issue claiming instructions to the relevant local agencies pursuant to Section 17558. 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. (A) When claiming instructions are issued by the Controller pursuant to Section 17558 for each mandate determined pursuant to Section 17555 that requires state reimbursement, each local agency or school district to which the mandate is applicable shall submit claims for initial fiscal year costs to the Controller within 120 days of the issuance date for the claiming instructions. (B) When the commission is requested to review the claiming instructions pursuant to Section 17571, each local agency or school district to which the mandate is applicable shall submit a claim for reimbursement within 120 days after the commission reviews the claiming instructions for reimbursement issued by the Controller. (C) If the local agency or school district does not submit a claim for reimbursement within the 120-day period, or submits a claim pursuant to revised claiming instructions, it may submit its claim for reimbursement as specified in Section 17560. The Controller shall pay these claims from the funds appropriated therefor, provided that the Controller (i) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, and (ii) may reduce any claim that the Controller determines is excessive or unreasonable. (2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor, provided that the Controller (A) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (B) may reduce any claim that the Controller determines is excessive or unreasonable, and (C) shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years. (3) When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until

the claim is audited to verify the actual amount of the mandated costs. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars ($1,000). The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. In no case shall a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates contained in a claims bill.

GC §17561.5: Payment of claim with interest

(a) The payment of an initial reimbursement claim by the Controller shall include accrued interest at the Pooled Money Investment Account rate, if the payment is being made more than 365 days after adoption of the statewide cost estimate for an initial claim or, in the case of payment of a subsequent claim relating to that same statute or executive order, if payment is being made more than 60 days after the filing deadline for, or the actual date of receipt of, the subsequent claim, whichever is later. In those instances, interest shall begin to accrue as of the 366th day after adoption of the statewide cost estimate for an initial claim and as of the 61st day after the filing deadline for, or actual date of receipt of, the subsequent claim, whichever is later. (b) This section shall become operative on July 1, 1996.

GC §17561.6: Payment

(a) A budget act item or appropriation pursuant to this part for reimbursement of claims shall include an amount necessary to reimburse any interest due pursuant to Section 17561.5. (b) This section shall become operative on July 1, 1996.

GC §17562: Review of costs of state-mandated local program

(a) The Legislature hereby finds and declares that the increasing revenue constraints on state and local government and the increasing costs of financing state-mandated local programs make evaluation of the cumulative effects of state-mandated local programs imperative. Accordingly, it is the intent of the Legislature to establish a method for regularly reviewing the costs of state-mandated local programs, by evaluating the benefit of previously enacted mandates. (b) (1) A statewide association of local agencies or a Member of the Legislature may submit a proposal to the Legislature recommending the elimination or modification of a state-mandated local program. To make such a proposal, the association or member shall submit a letter to the Chairs of the Assembly Committee on Local Government and the Senate Committee on Local Government specifying the mandate and the concerns and recommendations regarding the mandate. The association or member shall include in the proposal all information relevant to the conclusions. If the chairs of the committees desire additional analysis of the submitted proposal, the chairs may refer the proposal to the Legislative Analyst for review and comment. The chairs of the committees may refer up to a total of 10 of these proposals to the Legislative Analyst for review in any year. Referrals shall be submitted to the Legislative Analyst by December 1 of each year. (2) The Legislative Analyst shall review and report to the Legislature with regard to each proposal that is referred to the office pursuant to paragraph (1). The Legislative Analyst shall recommend that the Legislature adopt, reject, or modify the proposal. The report and recommendations shall be submitted annually to the Legislature by March 1 of the year subsequent to the year in which referrals are submitted to the Legislative Analyst. (3) The Department of Finance shall review all statutes enacted each year that contain provisions making inoperative Section 2229 or Section 2230 of

the Revenue and Taxation Code or Section 17561 or Section 17565 that have resulted in costs or revenue losses mandated by the state that were not identified when the statute was enacted. The review shall identify the costs or revenue losses involved in complying with the provisions of the statutes. The Department of Finance shall also review all statutes enacted each year that may result in cost savings authorized by the state. The Department of Finance shall submit an annual report of the review required by this subdivision, together with the recommendations as it may deem appropriate, by December 1 of each year. (c) It is the intent of the Legislature that the Assembly Committee on Local Government and the Senate Committee on Local Government hold a joint hearing each year regarding the following: (1) The reports and recommendations submitted pursuant to subdivision (b). (2) The reports submitted pursuant to Sections 17570, 17600, and 17601. (3) Legislation to continue, eliminates, or modifies any provision of law reviewed pursuant to this subdivision. The legislation may be by subject area or by year or years of enactment. (d) This section shall become operative on July 1, 1996.

GC §17563: Use of funds received for public purpose

Any funds received by a local agency or school district pursuant to the provisions of this chapter may be used for any public purpose.

GC §17564: Filing of claims: Threshold amount

(a) No claim shall be made pursuant to Sections 17551 and 17561, nor shall any payment be made on claims submitted pursuant to Sections 17551 and 17561, unless these claims exceed two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds two hundred dollars ($200) even if the individual school district's, direct service district's, or special district's claims do not each exceed two hundred dollars ($200). The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim. (b) Claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines.

GC §17565: Reimbursement of subsequently mandated costs

If a local agency or a school district, at its option, has been incurring costs, which are subsequently mandated by the state, the state shall reimburse the local agency or school district for those costs incurred after the operative date of the mandate.

GC §17567: Insufficiency of appropriation: Proration of claims

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall adjust prorated claims if supplementary funds are appropriated for this purpose. In the event that the Controller finds it necessary to prorate claims as provided by this section, the Controller shall immediately report this action to the Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature which considers appropriations in order to assure appropriation of these funds in the Budget Act. If these funds cannot be

appropriated on a timely basis in the Budget Act, the Controller shall transmit this information to the commission which shall include these amounts in its report to the Legislature pursuant to Section 17600 to assure that an appropriation sufficient to pay the claims is included in the local government claims bills or other appropriation bills. If the local government claims bills required by Section 17612 have been introduced in the Legislature, the Controller shall report directly to the chairperson of the respective committee in each house of the Legislature, which considers appropriations to assure inclusion of a sufficient appropriation in the claims bills.

GC §17568: Payment of claims submitted after deadline

If a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount which would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars ($1,000). In no case shall a reimbursement claim be paid which is submitted more than one year after the deadline specified in Section 17560. Estimated claims that were filed by the deadline specified in that section shall be paid in full before payments are made on estimated claims filed after the deadline. In the event the amount appropriated to the Controller for reimbursement purposes is not sufficient to pay the estimated claims approved by the Controller, the Controller shall prorate those claims in proportion to the dollar amount of approved claims filed after the deadline and shall report to the commission or the Legislature in the same manner as described in Section 17566 in order to assure appropriation of funds sufficient to pay those claims.

GC §17570: Annual report to Legislature

The Legislative Analyst shall review each unfunded statutory or regulatory mandate for which claims have been approved by the Legislature pursuant to a claims bill during the preceding fiscal year. Any recommendations by the Legislative Analyst to eliminate or modify the mandates shall be contained in the annual analysis of the Budget Bill prepared by the Legislative Analyst.

GC §17571: Review and modification of claiming instructions

The commission, upon request of a local agency or school district, shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs. 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.

GC §17575: Review of bills

When a bill is introduced in the Legislature, and each time a bill is amended, on and after January 1, 1985, the Legislative Counsel shall determine whether the bill mandates a new program or higher level of service pursuant to Section 6 of Article XIIIB of the California Constitution. The Legislative Counsel shall make this determination known in the digest of the bill and shall describe in the digest the basis for this determination. The determination by the Legislative Counsel shall not be binding on the commission in making its determination pursuant to Section 17555.

GC §17576: Amendment of bills on floor: Notification by Legislative Counsel

Whenever the Legislative Counsel determines that a bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Department of Finance shall prepare an estimate of the amount of reimbursement which will be

required. This estimate shall be prepared for the respective committees of each house of the Legislature which consider taxation measures and appropriation measures and shall be prepared prior to any hearing on the bill by any such committee.

GC §17577: Amount of estimates

The estimate required by Section 17576 shall be the amount estimated to be required during the first fiscal year of a bill's operation in order to reimburse local agencies and school districts for costs mandated by the state by the bill.

GC §17578: Amendment of bills on floor: Notification by Legislative Counsel

In the event that a bill is amended on the floor of either house, whether by adoption of the report of a conference committee or otherwise, in such a manner as to mandate a new program or higher level of service pursuant to Section 6 of Article XIIIB of the California Constitution, the Legislative Counsel shall immediately inform, respectively, the Speaker of the Assembly and the President of the Senate of that fact. Notification from the Legislative Counsel shall be published in the journal of the respective houses of the Legislature.

GC §17579: Requirement for new mandates to specify reimbursement requirements: Appropriations

(a) Any bill introduced or amended on and after January 1, 1985, for which the Legislative Counsel has determined the bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, shall contain a section specifying that reimbursement shall be made from the fund pursuant to Section 17610 when the amount of the claim has been determined pursuant to Article 1 (commencing with Section 17550) of this chapter or that there is no mandate or that the mandate is being disclaimed and the reason therefor. (b) Any bill introduced or amended on and after January 1, 1985, may, but is not required to, contain an appropriation to provide reimbursement of costs mandated by the state.

GC §17581: Conditions for exemption from implementation of statute or executive order

(a) No local agency shall be required to implement or give effect to any statute or executive order, or portion thereof, during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or executive order, or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIIIB of the California Constitution. (2) The statute or executive order, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) Notwithstanding any other provision of law, if a local agency elects to implement or give effect to a statute or executive order described in subdivision (a), the local agency may assess fees to persons or entities that benefit from the statute or executive order. Any fee assessed pursuant to this subdivision shall not exceed the costs reasonably borne by the local agency. (c) This section shall not apply to any state-mandated local program for the trial courts, as specified in Section 77203. (d) This section shall not apply to any state-mandated local program for which the reimbursement funding counts toward the minimum General Fund requirements of Section 8 of Article XVI of the Constitution.

GC §17600: Report on number of mandates and their costs

At least twice each calendar year the commission shall report to the Legislature on the number of mandates it has found pursuant to Article 1 (commencing with Section 17550) and the estimated statewide costs of these mandates. This report shall identify the statewide costs estimated for each mandate and the reasons for recommending reimbursement.

GC §17601: Report on claims denied

The commission shall report to the Legislature on January 15, 1986, and each January 15 thereafter, on the number of claims it denied during the preceding calendar year and the basis on which the particular claims were denied.

GC §17610: Costs paid from fund: Limit on costs

(a) The costs arising from a statute containing a statement that the statute mandates a new program or higher level of service and specifying that reimbursement shall be made from the fund shall, upon certification of the estimated statewide cost by the commission to the Controller, be paid from the fund, provided that the estimated statewide cost of the claim does not exceed one million dollars ($1,000,000). The Controller shall receive, review, and pay reimbursement claims from the fund as the claims are received. Claims for initial reimbursement shall be filed with the Controller within 120 days from the date that the Controller issued claiming instructions on mandates funded by the fund. When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated cost. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount which would have been allowed had the claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars ($1,000). The Controller may withhold payment of any initial reimbursement claim filed after the filing deadline until the next deadline for funding claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. (b) For purposes of this section, "estimated statewide cost" means the total amount of funds estimated to be necessary to reimburse all eligible local agencies and school districts for costs incurred as a result of the mandate during the first 12-month period following the operative date of the mandate. (c) For purposes of this section, "costs arising from a statute" means the total amount of funds necessary to reimburse eligible local agencies and school districts for costs incurred as a result of complying with a mandate for the fiscal years specified in the parameters and guidelines in accordance with Section 17557.

GC §17612: Local government claims bills: Judicial review of funding deletions

(a) Immediately upon receipt of the report submitted by the commission pursuant to Section 17600, local government claims bill shall be introduced in the Legislature. The local government claims bill, at the time of its introduction, shall provide for an appropriation sufficient to pay the estimated costs of these mandates except where the costs have been or will be paid pursuant to Section 17610. (b)The Legislature may amend, modify, or supplement the parameters and guidelines for mandates contained in the local government claims bill. If the Legislature amends, modifies, or supplements the parameters and guidelines, it shall make a declaration in the local government claims bill specifying the basis for the amendment, modification, or supplement. (c) If the Legislature deletes from a local government claims bill funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement.

GC §17613: Authorization of augmentation for mandated costs

(a) The Director of Finance may, upon receipt of any report submitted pursuant to Section 17567, authorize the augmentation of the amount available for expenditure to reimburse costs mandated by the state, as defined in Section 17514, as follows: (1) For augmentation of (A) any schedule in any item to reimburse costs mandated by the state in any budget act, or (B) the amount appropriated in a local government claims bill for reimbursement of the claims of local agencies, as defined by Section 17518, from the unencumbered balance of any other item to reimburse costs mandated by the state in that budget act or another budget act or in an appropriation for reimbursement of the claims of local agencies in another local government claims bill. (2) For augmentation of (A) any schedule in any budget act item, or (B) any amount appropriated in a local government claims bill, when either of these augmentations is for reimbursement of mandated claims of school districts, as defined in Section 17519, when the source of this augmentation is (A) the unencumbered balance of any other scheduled amount in that budget act or another budget act, or (B) an appropriation in another local government claims bill, when either of these appropriations is for reimbursement of mandate claims of school districts. This paragraph applies only to appropriations that are made for the purpose of meeting the minimum funding guarantee for educational programs pursuant to Section 8 of Article XVI of the California Constitution. (b) No authorization for an augmentation pursuant to this section may be made sooner than 30 days after the notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time as the chairperson of the joint committee, or his or her designee, may in each instance determine.

GC §17614: State Mandates Claims Fund

There is hereby created the State Mandates Claims Fund. Notwithstanding Section 13340, money in the fund is continuously appropriated without regard to fiscal years for the sole purpose of paying claims pursuant to Section 17610.

GC §17615: Legislative findings and intent

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for actual costs mandated by the state on an annual claim basis is time consuming, cumbersome, and expensive at both the local and state levels. The Controller must process voluminous claims with all claims subject to a desk audit and selected claims also subject to a field audit. Local agencies are required to maintain extensive documentation of all claims in anticipation of such an audit. The volume of these records is substantial and will continue to grow with no relief in sight as new programs are mandated. The cost to local agencies and school districts for filing claims and for maintaining documentation and responding to the Controller's audits is substantial. The current administrative cost to both state and local governments represents a significant expenditure of public funds with no apparent benefit to the taxpayers. It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the state by creating a system of state mandate apportionment to fund the costs of certain programs mandated by the state.

GC §17615.1: Review of programs for inclusion in system

Notwithstanding the provisions of Section 2231 of the Revenue and Taxation Code, the commission shall establish a procedure for reviewing, upon request, mandated cost programs for which appropriations have been made by the Legislature for the 1982-83, 1983-84, and 1984-85 fiscal years, or any three consecutive fiscal years thereafter. At the request of the Department of Finance, the Controller, or any local agency or school district receiving

reimbursement for the mandated program, the commission shall review the mandated cost program to determine whether the program should be included in the State Mandates Apportionment System. If the commission determines that the State Mandates Apportionment System would accurately reflect the costs of the state mandated program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

GC §17615.2: Calculation of disbursement amounts

(a) Notwithstanding Section 17561, after November 30, 1985, for those programs included in the State Mandates Apportionment System, after approval by the commission, there shall be disbursed by the Controller to each local agency and school district which has submitted a reimbursement claim for costs mandated by the state in the 1982-83, 1983-84, and the 1984-85 fiscal years, or any three consecutive fiscal years thereafter, an amount computed by averaging the approved reimbursement claims for this three-year period. The amount shall first be adjusted according to any changes in the deflator. The deflator shall be applied separately to each year's costs for the three years, which comprise the base period. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1985 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "base period" means the three fiscal years immediately succeeding the commission’s approval. (b) When the Controller has made payment on claims prior to commission approval of the program for inclusion in the State Mandates Apportionment System, the payment shall be adjusted in the next apportionment to the amount which would have been subvened to the local agency or school district for that fiscal year had the State Mandates Apportionment System been in effect at the time of the initial payment.

GC §17615.3: Annual recalculation of allocation

Notwithstanding Section 17561, by November 30, 1986, and by November 30 of each year thereafter, for those programs included in the State Mandates Apportionment System, the Controller shall recalculate each allocation for each local agency and school district for the 1985-86 fiscal year, by using the actual change in the deflator for that year. That recalculated allocation shall then be adjusted by the estimated change in the deflator for the 1986 -87 fiscal year, and each fiscal year thereafter, to establish the allocation amount for the 1986-87 fiscal year, and each fiscal year thereafter. Additionally, for programs approved by the commission for inclusion in the State Mandates Apportionment System on or after January 1, 1988, the allocation for each year succeeding the three-year base period shall be adjusted according to any changes in both the deflator and workload. The Controller shall then subvene that amount after adjusting it by any amount of overpayment or underpayment in the 1985-86 fiscal year, and each fiscal year thereafter, due to a discrepancy between the actual change and the estimated change in the deflator or workload. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1986 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "workload" means, for school districts and county offices of education, changes in the average daily attendance; for community colleges, changes in the number of full-time equivalent students; for cities and counties, changes in the population within their boundaries; and for special districts, changes in the population of the county in which the largest percentage of the district's population is located.

GC §17615.4: Procedure for newly mandated program

(a) When a new mandate imposes costs which are funded either by legislation, in local government claims bills, or from the State Mandates Claim Fund, local agencies and school districts may file reimbursement claims as required by Section 17561, for a minimum of three years after the initial funding of the new mandate. (b) After actual cost claims are submitted for three fiscal years against such a new mandate, the commission shall determine, upon request

of the Controller or a local entity or school district receiving reimbursement for the program, whether the amount of the base year entitlement adjusted by changes in the deflator and workload accurately reflects the costs incurred by the local agency or school district. If the commission determines that the base year entitlement, as adjusted, does accurately reflect the costs of the program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System. (c) The Controller shall make recommendations to the commission and the commission shall consider the Controller's recommendations for each new mandate submitted for inclusion in the State Mandates Apportionment System. All claims included in the State Mandates Apportionment System pursuant to this section are also subject to the audit provisions of Section 17616.

GC §17615.5: Procedure where no base year entitlement has been established

(a) If any local agency or school district has an established base year entitlement which does not include costs for a particular mandate, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, adjusted pursuant to Section 17615.3 by changes in the deflator and workload, or entitlement claims covering a minimum of three consecutive years, after which time its base year entitlement may be adjusted by an amount necessary to fund the costs of that mandate. (b) If any local agency or school district has no base year entitlement, but wishes to begin claiming costs of one or more of the mandates included in the State Mandates Apportionment System, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, or entitlement claims covering the preceding three consecutive years, which shall be adjusted pursuant to Sections 17615.2 and 17615.3 by changes in the deflator and workload, after which time a base year entitlement may be established in an amount necessary to fund the costs of the mandate or mandates.

GC §17615.6: Procedure where program is no longer mandatory

If a local agency or school district realizes a decrease in the amount of costs incurred because a mandate is discontinued, or made permissive, the Controller shall determine the amount of the entitlement attributable to that mandate by determining the base year amount for that mandate for the local agency or school district plus the annual adjustments. This amount shall be subtracted from the annual subvention which would otherwise have been allocated to the local agency or school district.

GC §17615.7: Procedure where program is modified

If a mandated program included in the State Mandates Apportionment System is modified or amended by the Legislature or by executive order, and the modification or amendment significantly affects the costs of the program, as determined by the commission, the program shall be removed from the State Mandate Apportionment System, and the payments reduced accordingly. Local entities or school districts may submit actual costs claims for a period of three years, after which the program may be considered for inclusion in the State Mandates Apportionment System, pursuant to the provisions of Section 17615.4.

GC §17615.8: Review of base year entitlement

(a) The commission shall establish a procedure for reviewing, upon request, any apportionment or base year entitlement of a local agency or school district. (b) Local agencies and school districts which request such a review shall maintain and provide those records and documentation as the commission or its designee determines are necessary for the commission or its designee to make the required determinations. With the exception of records required to verify base year entitlements, the records may not be used to adjust current or prior apportionment, but may be used to adjust future apportionment. (c) If the commission

determines that an apportionment or base year entitlement for funding costs mandated by the state does not accurately reflect the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission shall direct the Controller to adjust the apportionment accordingly. For the purposes of this section, an apportionment or a base year entitlement does not accurately reflect the costs incurred by a local agency or school district if it falls short of reimbursing, or overreimburses, that local agency's or school district's actual costs by 20 percent or by one thousand dollars ($1,000), whichever is less. (d) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state accurately reflects the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission may, in its discretion, direct the Controller to withhold, and, if so directed, the Controller shall withhold the costs of the commission's review from the next apportionment to the local agency or school district, if the commission review was requested by the local agency or school district.

GC §17615.9: Review of programs under SMAS

The commission shall periodically review programs funded under the State Mandate Apportionment System to evaluate the effectiveness or continued statewide need for each such mandate.

GC §17616: Audits and verification by Controller

Notwithstanding the provisions of Section 2231 of the Revenue and Taxation **Code**, the Controller shall have the authority to do either or both of the following: (a) Audit the fiscal years comprising the base year entitlement no later than three years after the year in which the base year entitlement is established. The results of such audits shall be used to adjust the base year entitlements and any subsequent apportionment based on that entitlement, in addition to adjusting actual cost payments made for the base years audited. (b) Verify that any local agency or school district receiving funds pursuant to this article is providing the reimbursed activities**.**

ABSENTEE BALLOTS

1. Summary of Chapters 77/78 and 920/94

Elections Code § 3003, as added and amended by Chapter 77, Statutes of 1978, and Chapter 920, Statutes of 1994, requires that absentee ballots be available to any registered voter without the prerequisite of certain conditions as required under prior law.

On June 17, 1981, the Board of Control, predecessor to the Commission on State Mandates, determined that Chapter 77, Statutes of 1978, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any city, county, city and county, or special district, that administers an election program and incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget Act or in special legislation. To determine if current funding is available for this program, refer to the schedule, "Appropriations for State Mandated Cost Programs," presented in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to city fiscal officers, county auditors, and administrators of special districts.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to section 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county, as fiscal agent for special districts, may submit a combined claim in excess of $200 on behalf of two or more districts within the county even if an individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each special district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county and the State Controller's Office with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

5. Filing Deadline

A. Initial and Revised Claims

Initial and revised claims for 1996-97 and 1997-98 must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1996-1997 fiscal year must be filed with the State Controller's Office and postmarked by June 17, 1998. If the reimbursement claim is filed after the deadline of June 17, 1998, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1997/98 fiscal year must be filed with the State Controller's Office and postmarked by June 17, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997/98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under " 19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which the cost will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual cost incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursement

Eligible claimants will be reimbursed for costs associated with an increase in absentee ballot filings using one of the recommended methods listed below.

Methods 1, 2, and 3, are intended for use where a local agency election is done by the county election official and billed to the local agency. Method 1 is the simplest and is applicable when the county election official does all calculations and provides a billing which distinguishes the reimbursable amount and the non-reimbursable amount billed.

Method 2 is under the assumption that the percentage increase in absentee ballots is uniform throughout the county and uses county-wide figures to determine the percentage of reimbursable costs.

Method 3 is more complex and requires the local agency to have data on the number of ballots and absentee ballots filed in the local agency area. This method requires the collection of more data which, may or may not be readily available.

Method 4 is the most complex and is intended for use where local agencies do their own elections and have the information on the number of ballots and absentee ballots as well as the per-ballot cost information needed for this method.

A. Method 1

If the county election official determines the claimant's pro rata share of reimbursable costs and reports these costs in a separate bill or as a line item on a bill, the claimant may claim the amount paid to the county for the reimbursable costs.

B. Method 2

1. Obtain data from the county election official on the number of reimbursable absentee ballots (n), the number of absentee ballots cast (z) for the fiscal year, and the amount billed to the school district or county board of education by the county for the total absentee ballot costs.
2. Calculate the Reimbursable Cost Percentage

   $\frac{n}{z} \bullet 100$ = Reimbursable Cost Percentage (p)
3. Calculate the Reimbursable Costs

   $\frac{p}{100} \bullet$ Amount billed by county = Amount of Reimbursable Costs

C. Method 3

1. Base Year Calculation (remains the same for all fiscal years claimed)

   w) Number of ballots cast in the district from January 1, 1975 through December 30, 1978 (w).

   x) Number of absentee ballots cast in the district from January 1, 1975 through December 30, 1978 (x).
2. Calculation for Fiscal Year Claimed (compute for each fiscal year claimed)

   y) Number of ballots cast in the district in the fiscal year claimed (y).

   z) Number of absentee ballots cast in the district in the fiscal year claimed (z)
3. Formula for Calculating Number of Reimbursable Absentee Ballots Filed

   $z - \frac{(x \bullet y)}{w}$ = Number of Reimbursable Absentee Ballots (n)
4. Calculation of Reimbursable Cost Percentage

   $\frac{n}{z} \bullet 100$ = Reimbursable Cost Percentage (p)
5. Calculation of Reimbursable Costs

   $\frac{p}{100} \bullet$ Amount billed by county = Amount of Reimbursable Costs

D. Method 4

1. Base Year Calculation (remains the same for all fiscal years claimed)

   w) Number of ballots cast in the district from January 1, 1975 through December 30, 1978 (w).

   x) Number of absentee ballots cast in the district from January 1, 1975 through December 30, 1978 (x)
2. Calculation for Fiscal Year Claimed (compute for each claim)

y) Number of ballots cast in the district in the fiscal year claimed (y)

z) Number of absentee ballots cast in the district in the fiscal year claimed (z)

3. Formula for Calculating Number of Reimbursable Absentee Ballots Filed

$$z - \frac{(x \bullet y)}{w} = \text{Number of reimbursable absentee ballots (n)}$$

4. Calculation of Cost per Absentee Ballot Filing

a.	Material	$
b.	Postage	$
c.	Labor	$
d.	Overhead	$
e.	Cost per Absentee Ballot (a+b+c+d)	$

5. Computation of Reimbursement

A.	Number of Reimbursable Filings (Item 3)	_____
B.	Cost per Filing (Item 4e)	$_____
	Total Reimbursement (A x B)	$_____

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a result of this mandate shall be identified and deducted so only the net local cost is claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms AB-1.1, AB-1.2, AB-1.3, and AB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form AB-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form AB-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate, and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Forms AB-1.1, 1.2, 1.3, Claim Summary

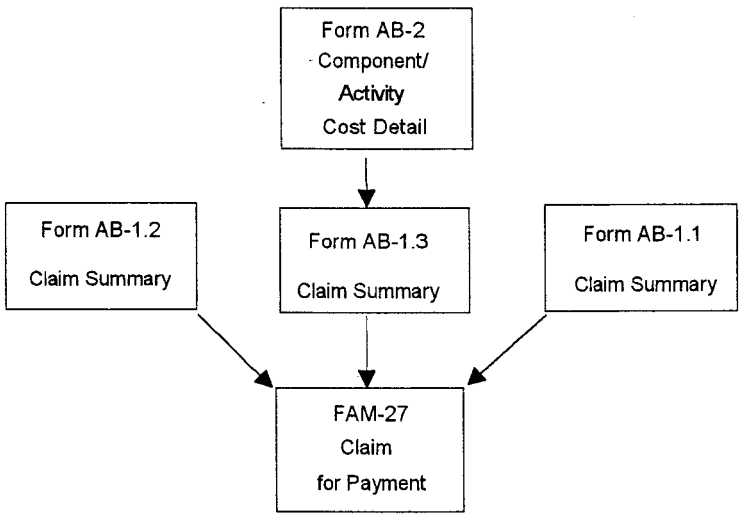
These forms are used to summarize costs for the mandate. Claim statistics shall identify the work performed for costs claimed. On forms AB-1.2 and AB-1.3 the claimant must show the following: (1) The number of ballots cast from 1/1/75 through 12/30/78, (2) the number of absentee ballots filed from 1/1/75 through 12/30/78, (3) the number of ballots cast in the fiscal year of claim, (4) the number of absentee ballots cast in the fiscal year of claim. Direct costs on form AB-1.3 are brought forward from form AB-2.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form AB-1.1, AB-1.2, or AB-1.3 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
ABSENTEE BALLOTS (LOCAL AGENCIES)

For State Controller Use Only	Program
(19) Program Number 00002	002
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) AB-1.1, (03)	
(23) AB-1.1, (06)	
(24) AB-1.2, (03)(a)	
(25) AB-1.2, (03)(b)	
(26) AB-1.2, (03)(c)	
(27) AB-1.2, (03)(d)	
(28) AB-1.2, (05)	
(29) AB-1.3, (03)(a)	
(30) AB-1.3, (03)(b)	
(31) AB-1.3, (03)(c)	
(32) AB-1.3, (03)(d)	
(33) AB-1.3, (04)(d)	
(34) AB-1.3, (05)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 77, Statutes of 1978, and Chapter 920, Statutes of 1994, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 77, Statutes of 1978, and Chapter 920, Statutes of 1994.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 77, Statutes of 1978, and Chapter 920, Statutes of 1994, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 002	ABSENTEE BALLOTS (LOCAL AGENCIES) Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form AB-1 and enter the amount from line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (12) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form AB-1, line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (12) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., AB-1.2, (03)(a), means the information is located on form AB-1.2, line (3), column (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY	FORM AB-1.1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___

Select Method 1 or 2 for Claiming Reimbursable Costs

Method 1
This method is applicable when all calculations are done by the county election official and then the local agency is billed for the cost of election services.

(03) Amount Billed by County for Election Costs (attach billing statement)	

Method 2
In this method, the percentage increase in absentee ballots is assumed to be uniform throughout the county so county-wide figures are used to determine the percentage of reimbursable costs.

(04) Obtain Data from the County Election Official on the Number of Reimbursable Absentee Ballots (attach the county's calculation)	
(05) Number of Absentee Ballots Cast in the Fiscal Year	
(06) Amount Billed by County	
(07) Increased Costs [Line (06) x {line (04) ÷ line (05)}]	
(08) Increased Costs [From line (03) or line (07)]	
Cost Reduction	
(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

ABSENTEE BALLOTS CLAIM SUMMARY Instructions	FORM AB-1.1

Fill in (01), (02), and (08) through (11) for all methods. Fill in (03) for method 1 only. Fill in (04) through (07) for method 2 only.

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form AB-1.1 must be filed for a reimbursement claim. Do not complete form AB-1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Amount billed by the county for election costs. Enter the amount billed by the county and attach a copy of the billing statement.

(04) Obtain Data from the County Election Official on the Number of Reimbursable Absentee Ballots. Enter the data obtained from the county election official on the number of reimbursable absentee ballots and attach a copy of the county's calculation showing how this amount was derived.

(05) Number of Absentee Ballots Cast in the Fiscal Year. Enter the number of ballots that were cast in the fiscal year.

(06) Amount Billed by County. Enter the amount that was billed by the county.

(07) Increased Costs. Multiply line (06) by the quotient derived from dividing line (04) by line (05).

(08) Increased Costs. Enter the amount of increased costs from line (03) if using method 1, or line (07) if using method 2.

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

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

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

MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY	FORM AB-1.2

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___

Method 3
This method requires the local agency to have data on the number of ballots and absentee ballots filed.

Claim Statistics	
(03) (a) Number of ballots cast from 01/01/75 through 12/30/78	
(b) Number of absentee ballots cast from 01/01/75 through 12/30/78	
(c) Number of ballots cast in the fiscal year of claim	
(d) Number of absentee ballots cast in the fiscal year of claim	
(04) Number of Reimbursable Absentee Ballots Filed [Line (03)(d) - {line (03)(b) x line (03)(c) ÷ line (03)(a)}]	
(05) Amount Billed by County (attach billing statement)	
(06) Increased Costs	
Cost Reduction	
(07) Less: Offsetting Savings, if applicable	
(08) Less: Other Reimbursements, if applicable	
(09) Total Claimed Amount [Line (06) - {line (07) + line (08)}]	

ABSENTEE BALLOTS CLAIM SUMMARY Instructions	FORM AB-1.2

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form AB-1.2 must be filed for a reimbursement claim. Do not complete form AB-1.2 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.2 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the number of ballots that were cast from January 1, 1975 through December 30, 1978.

(b) Enter the number of absentee ballots that were cast from January 1, 1975 through December 30, 1978.

(c) Enter the number of ballots that were cast in the fiscal year of claim.

(d) Enter the number of ballots that were cast in the fiscal year of claim.

(04) Number of Reimbursable Absentee Ballots Filed. Enter the difference of the number of absentee ballots cast in the fiscal year of claim, line (03)(d), and the result of multiplying the number of absentee ballots cast from 01/01/75 to 12/30/78, line (03)(b), by the number of ballots cast in the fiscal year of claim, line (03)(c), and dividing by the number of ballots cast from 01/01/75 to 12/30/78, line (03)(a).

(05) Amount Billed by County. Enter the amount that was billed by the county.

(06) Increased Costs. Enter the result of multiplying the amount billed by the county, line (05), by the quotient from dividing the number of reimbursable absentee ballots filed, line (04), by the number of absentee ballots cast in the fiscal year of claim, line (03)(d).

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

(08) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source 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.

(09) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (07), and Other Reimbursements, line (08), from Increased Costs, line (06). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY	FORM AB-1.3

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___

Method 4
This method is used where the local agency administers its own elections and information on the number of ballots, absentee ballots, and the cost per ballot is readily available.

(03) (a) Number of ballots cast from 01/01/75 through 12/30/78	
(b) Number of absentee ballots cast from 01/01/75 through 12/30/78	
(c) Number of ballots cast in the fiscal year of claim	
(d) Number of absentee ballots cast in the fiscal year of claim	

Direct Costs	**Object Accounts**			
(04) Total Cost of Absentee Ballots in the Fiscal Year of Claim	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total

Indirect Costs		
(05) Indirect Cost Rate	[From ICRP]	%
(06) Total Indirect Costs	[Line (05) x line (04)(a)] or [line (05) x {line (04)(a) + line (04)(b)}]	
(07) Total Coast of Absentee Ballots in the Fiscal Year of Claim	**[Line (04)(d) + line (06)]**	
(08) Cost per Absentee Ballot in the Fiscal Year of Claim	**[Line (07) ÷ line (03)(d)]**	
(09) Number of Additional Absentee Ballot Filings	**[line (03)(d) - {line (03)(b) x line (03)(c) ÷ line (03)(a)}]**	
(10) Total Cost of Additional Absentee Ballot Filings	**[Line (08) x line (09)]**	
Cost Reduction		
(11) Less: Offsetting Savings, if applicable		
(12) Less: Other Reimbursements, if applicable		
(13) Total Claimed Amount	[Line (10) - {line (11) + line (12)}]	

ABSENTEE BALLOTS CLAIM SUMMARY Instructions	FORM AB-1.3

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form AB-1.2 must be filed for a reimbursement claim. Do not complete form AB-1.2 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.2 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the number of ballots that were cast from January 1, 1975 through December 30, 1978.
(b) Enter the number of absentee ballots that were cast from January 1, 1975 through December 30, 1978.
(c) Enter the number of ballots that were cast in the fiscal year of claim.
(d) Enter the number of ballots that were cast in the fiscal year of claim.

(04) Total Cost of Absentee Ballots in the Fiscal Year of Claim. Enter the total costs from form AB-2, line (05), columns (d), (e), and (f) to form AB-1.3, block (04), columns (a), (b), and (c) in the appropriate row. Total the row.

(05) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(06) Total Indirect Costs. Multiply Total Salaries, line (04)(a), by the Indirect Cost Rate, line (05). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (04)(a), and Total Benefits, line (04)(b), by the Indirect Cost Rate, line (05).

(07) Total Cost of Absentee Ballots in the Fiscal Year of Claim. Enter the sum of Total Direct Costs, line (04)(d) and Total Indirect Costs, line (06).

(08) Cost per Absentee Ballot in the Fiscal Year of Claim. To determine the cost per absentee ballot in the fiscal year of claim, enter the result of dividing line (07) by line (03)(d).

(09) Number of Additional Absentee Ballot Filings. To determine the number of additional absentee ballot filings which are reimbursable, multiply the number of absentee ballots cast from 01/01/75 to 12/30/78, line (03)(b) by the number of ballots cast in the fiscal year of claim, line (03)(c). Divide that product by the number of ballots cast from 01/01/75 to 12/30/78, line (03)(a). Subtract the quotient from the number of ballots cast in the fiscal year of claim, line (03)(d). Enter the difference as the number of additional ballot filings.

(10) Total Cost of Additional Absentee Ballot Filings. Enter the product of multiplying line (080 by line (09).

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

(12) 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.

(13) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Increased Costs, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS ABSENTEE BALLOTS COMPONENT/ACTIVITY COST DETAIL	FORM AB-2

(01) Claimant	(02) Fiscal Year

(03) Reimbursable Component: Total Cost of Absentee Ballots in the Fiscal Year of Claim

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

ABSENTEE BALLOTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM AB-2

(01) Enter the name of the claimant.

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

(03) Leave blank.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs on form AB-1.3, line (04). To detail costs for the component activity in line (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, contracted services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate			Benefits = Benefit Rate x Salaries		
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/ activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form AB-1.3, block (04), columns (a), (b), and (c) in the appropriate row.

AIDS TESTING

1. Summary of Chapter 1597/88

This Chapter, which added Sections 647(f), 1202.1, 1202.6 and 12022.85 to the Penal Code, requires the court to order AIDS testing of specified sex offenders, prostitution offenders and requires the court to supply the AIDS test results to the defendant and to the Department of Justice. This Chapter also requires the county health officers to establish and administer an AIDS prevention educational program for persons convicted of soliciting or engaging in prostitution, and to provide an AIDS counseling program for sex offenders and victims.

2. Eligible Claimants

Any county incurring increased cost as a result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for mandates that have been funded in the State Budget Act or in special legislation. To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September for each year to the county auditor's office.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year. A claim for reimbursement or an estimate must exceed $200 per fiscal year.

B. Filing Deadline

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available an estimated claim may be filed.

An estimated claim must be filed with the State Controller's Office and postmarked by **November 30** of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by **November 30** following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred

for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

5. Reimbursable Components

A. Testing

The costs of testing convicted sex offenders who were in violation of offenses specified in Penal Code Section 1202.1(d) and testing every convicted prostitution offender for evidence of antibodies to the probable causative agent of AIDS are reimbursable.

B. Educational Program

The costs of providing AIDS prevention education to first time prostitution offenders as ordered by the court are reimbursable. The AIDS prevention education program, at a minimum, is to provide information on how the virus is acquired, its consequences and methods to prevent its spread.

(1) If the educational program is also provided to other sex offenders or drug abusers, reimbursement is limited to the proportionate share that first time prostitution offenders bear to the total class size.

C. Counseling Program

The costs of establishing and administering AIDS pretest and post test counseling programs for victims and persons convicted of offenses listed in Penal Code Section 1202.1(d) are reimbursable.

D. Testing Reports

The costs incurred by the county probation department for filing written copies of AIDS test reports to the following departments are reimbursable:

(1) The court in which the defendant is to be sentenced

(2) The county health officer

(3) The State Department of Health Services

E. Referral Listings

The costs incurred by the county health department for preparing a list of county agencies or nonprofit community based organizations that provide AIDS prevention education and the cost of providing the referral listings to the court are reimbursable.

F. Test Results

The costs incurred by the court in providing the AIDS test results to the defendants and to the Department of Justice are reimbursable.

6. Reimbursement Limitations

A. Any offsetting savings or reimbursement the claimant received from any source as a result to this mandate, must be deducted from the amount claimed.

B. Costs related to "court operations" as defined in Government Code Section 77003 are not reimbursable as costs mandated by the state when the county opts into the Trial Court Funding Program pursuant to Section 77300. Pursuant to Section 77203, block grant disbursements to the county shall be in lieu of any reimbursement of state mandated local programs for trial courts during those fiscal years in which it is a participant of the Trial Court Funding Program. Activities carried out by the court personnel (item

F above) are within the definition of "court operations". In addition, for counties with a population of 350,000 or less "court operations includes probation services (item D above if performed by the probation officers). Therefore, during those fiscal years in which the county is a participant of the Trial Court Funding Program, these costs may not be claimed.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms AT-1 and AT-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form AT-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form AT-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(4) 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 actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(4) Office Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(4) Contracted Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form AT-1, Claim Summary

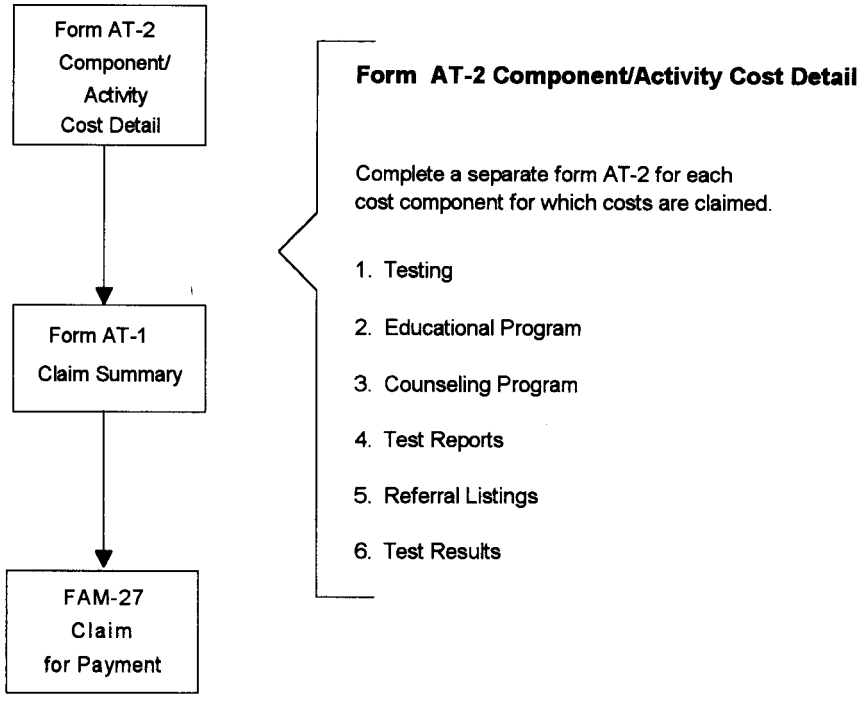
This form is used to summarize direct cost by cost component and compute allowable indirect cost for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must provide the following: (1) the number of court ordered AIDS blood tests for convicted sex offenders and prostitutes, (2) the number of first time prostitution offenders who attended the AIDS prevention program, (3) the number of victims and sex offenders who received pretest and post test counseling, (4) the number of AIDS test reports furnished by the probation officer to the court, county health officer, and State Department of Health Services, and (5) the number of AIDS test results given by the court to the defendant and the California Department of Justice. Direct costs summarized on this form are derived from form AT-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

c. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form AT-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
AIDS TESTING

For State Controller Use Only	Program
(19) Program Number 00001	001
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) AT-1, (03)(1)	
(23) AT-1, (03)(2)	
(24) AT-1, (03)(3)	
(25) AT-1, (03)(4)	
(26) AT-1, (03)(5)	
(27) AT-1, (04)(1)(d)	
(28) AT-1, (04)(2)(d)	
(29) AT-1, (04)(3)(d)	
(30) AT-1, (04)(4)(d)	
(31) AT-1, (04)(5)(d)	
(32) AT-1, (06)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1597, Statutes of 1988, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1597, Statutes of 1988.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1597, Statutes of 1988, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 001	AIDS TESTING Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form AT-1 and enter the amount from line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (12) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form AT-1, line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (12) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., AT-1, (04)(1)(d), means the information is located on form AT-1, block (04), line (1), column (d). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 001	MANDATED COSTS AIDS TESTING Claim Summary	FORM AT-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) 1. Number of court ordered AIDS blood tests for convicted sex offenders and prostitutes	
2. Number of first time prostitution offenders who attended AIDS prevention program	
3. Number of victims and sex offenders who received pretest and post test counseling	
4. Number of AIDS test reports furnished by the probation officer to the court, county health officer, and Department of Health	
5. Number of AIDS test results given by the court to the defendant and the Department of Justice	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(f) Total
1. Testing				
2. Educational Program				
3. Counseling Program				
4. AIDS Test Reports (See Reimbursement Limitations)				
5. Referral Listings				
6. Test Results (See Reimbursements Limitations)				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (0d)(d) + line (07)]	

Cost Reduction

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

Program 001	AIDS TESTING CLAIM SUMMARY Instructions	FORM AT-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03)
1. Enter the number of court ordered AIDS blood tests for convicted sex offenders and prostitutes described in Sections 1202.1(a), 1202.6(a), and 1202.6(b) to test for the presence of AIDS antibodies.
2. Enter the number of first time prostitution offenders in Section 1202.6(a) who attended AIDS prevention programs.
3. Enter the number of victims and sex offenders described in Section 1202.1(d) who received pretest and post test counseling sessions.
4. Enter the number of AIDS test reports furnished by the probation officer to the court, county health officer, and the State Department of Health Services, pursuant to Section 1202.6(e). No entry shall be made or costs be claimed by a county with a population of 350,000 or less who is a participant in the Trial Court Funding Program.
5. Enter the number of AIDS test results given by the court to the defendant and the Department of Justice pursuant to Sections 1202.1(a) and 1202.1(b). No entry shall be made or costs be claimed by a county that is a participant in the Trial Court Funding Program.

(04) Reimbursable Components. For each reimbursable component, enter the total from form AT-2, line (05), columns (d), (e), and (f) to form AT-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 001	MANDATED COSTS AIDS TESTING COMPONENT/ACTIVITY COST DETAIL	FORM AT-2

(01) Claimant:

Department:

(02) Fiscal Year

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

- ☐ Testing
- ☐ Educational Program
- ☐ Counseling Program
- ☐ AIDS Test Program
- ☐ Referral Listing
- ☐ Test Results

(04) Description of Expenses: Complete columns (a) through (g).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

Program 001	AIDS TESTING COMPONENT/ACTIVITY COST DETAIL Instructions	FORM AT-2

(01) Claimant. Enter the name of the claimant.

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

(03) Reimbursable Component. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form AT-2 is required for each department for each cost component claimed.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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, contracted services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate	Hours Worked		Benefits = Benefit Rate x Salaries		
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form AT-1, block (04), columns (a), (b), and (c) in the appropriate row.

AIRPORT LAND USE COMMISSIONS/PLANS

1. Summary of Chapters 644/94, 66/95, and 91/95

Public Utilities Code Sections 21670 and 21670.1, as amended by Chapter 644, Statutes of 1994, Chapter 66, Statutes of 1995, and Chapter 91, Statutes of 1995, require any county with an airport served by a scheduled airline, or operated for the benefit of the general public, to establish or re-establish an airport land use commission or designate alternative procedures to accomplish airport land use planning.

On July 31, 1997, the Commission on State Mandates determined that Chapter 644, Statutes of 1994, and Chapters 66 and 91, Statutes of 1995, resulted in state mandated costs that are reimbursable pursuant to Section 6, Article XIII B of the California Constitution and Government Code Section 17514. The Commission also found that the land use plan required by Public Utilities Code Section 21675 is not reimbursable because it was a requirement prior to the operative date of Chapter 644, Statutes of 1994.

2. Eligible Claimants

Any city, county, or city and county, or other appropriately designated local government entity, except as provided by Public Utilities Code Section 21670.2 [1], that is required by Public Utilities Code Sections 21670 and 21670.1 to perform specific airport land use planning and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims will be made available in a future appropriation act subject to approval of the Legislature and the Governor.

To determine if funding is available for the current fiscal year, refer to the schedule "Appropriations for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year.

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[1] Los Angeles County is excluded as an eligible claimant by Section 21670.2, which states that Sections 21670 and 21670.1 do not apply to that county.

C. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the period January 1, 1995, through June 30, 1995, and 1995-96, 1996-97, and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by July 7, 1999. If the reimbursement claim is filed after the deadline of July 7, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by July 7, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

D. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs," contained in the cover letter for mandated cost programs issued annually in October, that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

5. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, supplies, contract services, training, and travel for the following activities only are eligible for reimbursement on a one-time basis:

A. Selection of the Method of Compliance

1. Analyze the enacted legislation and alternatives.
2. Coordinate positions of the county and affected cities within the county, providing information and resolving issues.

B. Establishment of One of the Following Methods

1. METHOD 1 - Set up or restore an airport land use commission.

   a. Establish and appoint the members.

   b. Establish proxies of the members.

2. METHOD 2 - Determination of a designated body, pursuant to Public Utilities Code Section 21670.1, Subdivisions (a) and (b).

   a. Conduct hearing(s) to designate the appropriate body.

   b. Augment the body, if there are two members with expertise in aviation.

3. METHOD 3 - Establishment of an alternative process, pursuant to Public Utilities Code Section 21670.1, Subdivision (c).

   a. Develop, adopt, and implement the specified processes.

   b. Submit and obtain approval of the processes or alternatives from the Department of Transportation, Division of Aeronautics.

4. METHOD 4 - Establishment of an exemption, pursuant to Public Utilities Code Sections 21670(b) or 21670.1, Subdivisions (d) and (e).

   Determine that a commission need not be formed and meet the specified conditions.

If an eligible claimant who has selected and established an exemption as specified under Sections 21670(b) or 21670.1, Subdivisions (d) and (e), determines that the exemption no longer complies with the purposes of Public Utilities Code Section 21670(a), then the activities to select the method of compliance and to establish Method 1, 2, or 3 are eligible for reimbursement.

For each eligible claimant, per diem of up to $100 per day spent in the discharge of official duties and any actual and necessary expenses incurred in connection with the performance of duties as a commission member are reimbursable.

6. Reimbursement Limitations

A. The airport land use planning process described in Public Utilities Code Section 21675 is **not reimbursable.**

B. Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only the net local cost is claimed.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer-generated report in substitution for forms ALUC-1 and ALUC-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form ALUC-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form ALUC-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid 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 the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents providing evidence of the validity of the expenditures.

(3) Contract Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents providing evidence of the validity of the expenditures.

(4) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the

name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents providing evidence of the validity of the expenditures.

(5) Training

Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Registration fees for commercial training classes are reimbursable only if the entire training class qualifies as job-required training. The cost of training is eligible for reimbursement to the extent it does not duplicate training provided by the State Department of Transportation at no expense to the county or affected cities. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents providing evidence of the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form ALUC-1, Claim Summary

This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. Direct costs summarized on this form are derived from form ALUC-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

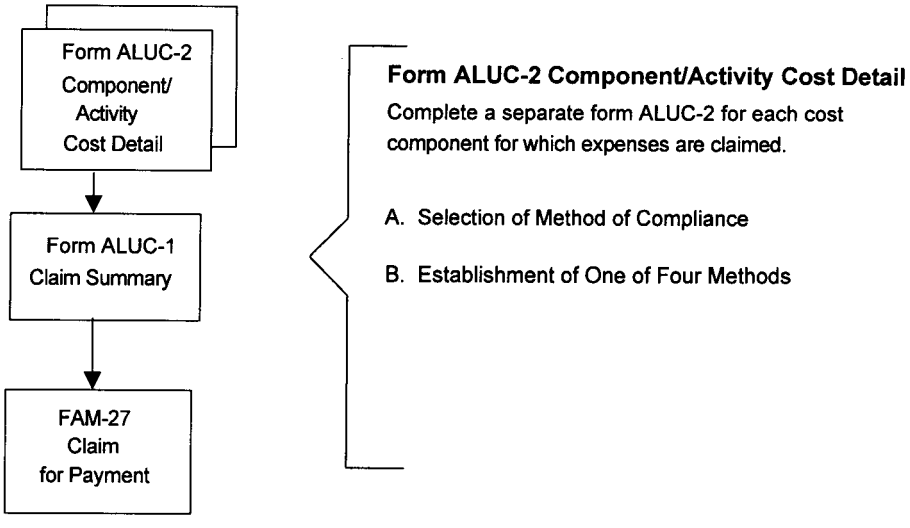
C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form ALUC-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Cost Accounting Statistics

The Commission on State Mandates requests that claimants send (by mail to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, or facsimile, (916) 445-0278) a copy of form ALUC-1 for each of the initial year's reimbursement claims. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
AIRPORT LAND USE COMMISSIONS/PLANS

For State Controller Use Only
(19) Program Number 00178
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **178**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) ALUC-1, (04)(1)(f)	
(23) ALUC-1, (04)(2)(f)	
(24) ALUC-1, (06)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 644, Statutes of 1994, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 644, Statutes of 1994.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 644, Statutes of 1994, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 178	AIRPORT LAND USE COMMISSIONS/PLANS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form ALUC-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form ALUC-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., ALUC-1, (04)(1)(f), means the information is located on form ALUC-1, block (04), line (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., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS AIRPORT LAND USE COMMISSIONS/PLANS CLAIM SUMMARY	FORM ALUC-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___

Claim Statistics

(03) Leave blank

(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Fixed Assets	(e) Contract Services	(f) Total
1. Selection of Method of Compliance						
2. Establishment of One of Four Methods						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) – {line (09) + line (10)}]	

AIRPORT LAND USE COMMISSIONS/PLANS CLAIM SUMMARY Instructions	FORM ALUC-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the total from form ALUC-2, line (05), columns (d), (e), (f), (g) and (h) to form ALUC-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.

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

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(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 Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS
AIRPORT LAND USE COMMISSIONS/PLANS
COMPONENT/ACTIVITY COST DETAIL

FORM ALUC-2

(01) Claimant

(02) Fiscal Year

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

☐ Selection of Method of Compliance ☐ Establishment of One of Four Methods

(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	(e) Benefits	(f) Supplies	(g) Travel and Training	(h) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____							

AIRPORT LAND USE COMMISSIONS/PLANS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM ALUC-2

(01) Enter the name of the claimant.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form ALUC-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

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

(05) Total line (04), columns (d), (e), (f), (g), and (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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form ALUC-1, block (04), columns (a), (b), (c), (d) and (e) in the appropriate row.

ALLOCATION OF PROPERTY TAX REVENUE: EDUCATIONAL REVENUE AUGMENTATION FUNDS

1. Summary of Chapter 697/92

Revenue and Taxation Code § § 97, 97.01, 97.02, 97.03, 97.035, 97.5, 98 and 99 as added and amended by Chapter 697, Statutes of 1992, Chapter 699, Statutes of 1992, Chapter 700, Statutes of 1992, Chapter 899, Statutes of 1992, Chapter 1369, Statutes of 1992, Chapter 66, Statutes of 1993, Chapter 68, Statutes of 1993, Chapter 904, Statutes of 1993, Chapter 905, Statutes of 1993, and Chapter 1279, Statutes of 1993 require counties to plan, implement, report, distribute, administer and account for new property tax revenue allocations to school districts, without authority to charge school districts for associated administrative costs.

On July 21, 1994, the Commission on State Mandates determined that Chapter 697, Statutes of 1992 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2. This reimbursable program is limited to those administrative costs that apply to school districts because counties are specifically prohibited from charging such administrative costs to school districts.

2. Eligible Claimants

Any county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Funding in the amount of $2,994,000 for payment of initial claims covering fiscal years 1992/93, 1993/94, 1994/95, 1995/96 and 1996/97 is provided by the local government claims bill SB 91, enacted as Chapter 748, Statutes of 1996.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the period 1992/93, through 1994/95 and 1995/96 fiscal years must be filed with the State Controller's Office and postmarked by July 28, 1997. If the reimbursement claim is filed after the deadline of July 28, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1996/97 reimbursement claim must be filed by November 30, 1997.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the increased costs incurred for the following activities to comply with the subject law. These costs should only be the Property Tax Reallocation Administrative Costs, which cannot be charged to the school districts.

A. Planning

1. Meeting and conferring with state and local officials to interpret the subject law and establish local operating guidelines.
2. Developing or revising local user requirements for the subject new county system for ancillary property tax revenue allocations.
3. Modifying county policies and procedures in compliance with the subject law.

B. Implementation

1. Preparation and review of 1989/90 adjusted prior year Revenue Certification schedules.
2. Analysis and identification of relevant prior year revenues and adjustments by type of local unit.
3. Computations of factored amounts of relevant prior year revenues and adjustments by type of local unit.
4. Computations of 16 factor/column local unit schedules to determine base revenue shift in a form suitable for mandatory state reporting.
5. Preparation of property tax revenue allocation (certification) notices and supporting schedules for all affected local units.
6. Development or modification of software or manual procedures necessary to distribute reallocated property tax revenues to schools' Educational Revenue Augmentation Funds (ERAF).
7. Inputting relevant tax revenue data into the new processing system.
8. Processing State Controller Office reallocation changes such as the increase in Special District property revenue collection reallocations of 5%, from 35% to 40%.

C. Administration, Accounting and Reporting

1. Reporting to the State Controller the amount of the property tax revenue reduction to each special district within the county.
2. Distributing ERAF funds, periodically inputting and transferring new property tax revenue reallocations to schools' ERAF accounts.
3. Administering new ERAF transactions, notifying all affected local jurisdictions of their account transactions and balances and on request, explaining, verifying, confirming or researching particular new property tax revenue allocations.
4. Accounting, preparing journal vouchers for custodial account transfers, computing interest earnings for allocation to accounts, reconciling accounts for fiduciary purposes, and documenting all account processing, subject to audit.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms ERAF-1 and ERAF-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form ERAF-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form ERAF-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of the mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Fixed Assets (Land, Building, Equipment and Fixtures)

Compensation for fixed asset costs are reimbursable utilizing the procedure provided in the Office and Management Budget Circular A-87 (OMB A-87). Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency service-wide cost allocation plan under the cost element "Use Allowance". Where a depreciation method followed, adequate property records must be maintained and any generally accepted method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

List the cost of fixed assets that have been acquired specifically for the purpose of this mandate. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the prorated portion of the asset which is used for purposes of the program is reimbursable.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or

last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form ERAF-1, Claim Summary

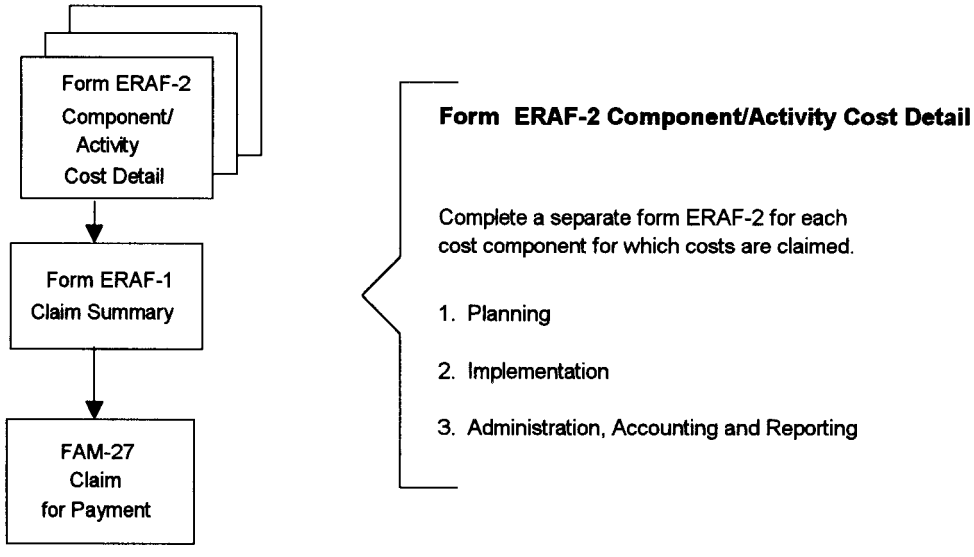
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must provide the number of property tax revenue reallocation notices issued in the fiscal year of claim. Direct costs summarized on this form are derived from form ERAF-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form ERAF-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
ALLOCATION OF PROPERTY TAX REVENUE: EDUCATIONAL REVENUE AUGMENTATION FUNDS

For State Controller Use Only
(19) Program Number 00152
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **152**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) ERAF-1, (03)	
(23) ERAF-1, (04)(1)(e)	
(24) ERAF-1, (04)(2)(e)	
(25) ERAF-1, (04)(3)(e)	
(26) ERAF-1, (06)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 697, Statutes of 1992, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 697, Statutes of 1992.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 697, Statutes of 1992, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 152	ALLOCATION OF PROPERTY TAX REVENUE: EDUCATIONAL REVENUE AUGMENTATION FUNDS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form ERAF-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form ERAF-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., ERAF-1, (03), means the information is located on form ERAF-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS ALLOCATION OF PROPERTY TAX REVENUE: EDUCATIONAL REVENUE AUGMENTATION FUND CLAIM SUMMARY	FORM ERAF-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of tax revenue reallocation notices issued in the fiscal year of claim	

Direct Costs	**Object Accounts**				
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Total
1. Planning					
2. Implementation					
3. Administration, Accounting, and Reporting					
(05) Total Direct Costs					

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	

Cost Reduction

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

ALLOCATION OF PROPERTY TAX REVENUE: EDUCATIONAL REVENUE AUGMENTATION FUND CLAIM SUMMARY Instructions	FORM ERAF-1

(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 form ERAF-1 should be completed for each department.

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

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

(03) Enter the number of tax revenue reallocation notices issued in the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the total from form ERAF-2, line (05), columns (d), (e), (f), and (g) to form ERAF-1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (e).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS ALLOCATION OF PROPERTY TAX REVENUE: EDUCATIONAL REVENUE AUGMENTATION FUNDS COMPONENT/ACTIVITY COST DETAIL	FORM ERAF-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Planning ☐ Administration, Accounting, and Reporting

☐ Implementation

(04) Description of Expenses: Complete columns (a) through (g).			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	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets
(05) Total ☐ Subtotal ☐ Page:____of____						

ALLOCATION OF PROPERTY TAX REVENUE: EDUCATIONAL REVENUE AUGMENTATION FUNDS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM ERAF-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 form ERAF-2 should be completed for each department.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form ERAF-2 shall be prepared for each applicable component.

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

Object/ Sub object Accounts	**Columns**							**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries			
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed		Invoice
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Itemized Cost of Fixed Assets Purchased	Invoice

(05) Total line (04), columns (d), (e), (f), and (g) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form ERAF-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-06A

ANIMAL ADOPTION

MAY 7, 2002

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

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. It increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive necessary and prompt veterinary care.

On January 25, 2001, the COSM determined that Chapter 752/98 established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a direct result of this mandate, is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. All claims must be filed with the SCO and be delivered or postmarked on or before **September 4, 2002**. Estimated claims for the 2001-02 fiscal year must also be delivered or postmarked on or before **September 4, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. The claiming period for the reimbursable activities listed in **IV.**, beginning on page 3 of the P's and G's, are as follows:

- **IV. A. 1., 2., 3. - One Time Activities**

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 1. - Acquisition of Additional Space and/or Construction of New Facilities (Food and Agriculture Code Sections {F & AC §§} 31108, 31752, and 31753).**

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 2. - Remodeling/Renovating Existing Facilities (F & AC §§ 31108, 31752, and 31753).**

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 3. - Care and Maintenance of Impounded Stray or Abandoned Dogs and Cats (F & AC §§ 31108 and 31752).**

  Claiming Period - Fiscal years 1999-00 to 2000-01[1].

- **IV. B. 4. - Care and Maintenance of Impounded Stray or Abandoned Animals (F & AC § 31753).**

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 5. - Agencies Using the Holding Period of Four Business Days after the Day of Impoundment (F & AC §§ 31108, 31752, and 31753).**

  Animals Other than Cats and Dogs

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

  Impounded Dogs and Cats

  Claiming Period - Fiscal year 1999-00 to 2000-01.

- **IV. B. 6. - Feral Cats (F & AC § 31752.5).**

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 7. - Lost and Found Lists (F & AC § 32001).**

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 and 2000-01.

- **IV. B. 8. - Maintaining Non-Medical Records (F & AC § 32003).**

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 and 2000-01.

- **IV. B. 9. - Necessary and Prompt Veterinary Care (Civil Code §§ 1834 and 1846).**

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 and 2000-01.

[1] Claiming period was previously listed as January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 10. - Procurement of Medical, Kennel, and Computer Equipment**

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or 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 school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that

identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

If a documented time study is the basis for claimed time spent in implementing the provisions of **IV.** B. 3. of the P's and G's, attach the time records with the claim. The Controller's Office will review the documented time study for precision and reliability. For information on the Time Study Method, refer to pages 7 and 8 of the P's and G's.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

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

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

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: February 28, 2002
Corrected: March 20, 2002
F:/mandates/98TC11/PsGs/adoptedPsGs

PARAMETERS AND GUIDELINES

Civil Code Sections 1834 and 1846;
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003
As Added or Amended by Statutes of 1998, Chapter 752

Animal Adoption

I. Summary of the Mandate

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive "necessary and prompt veterinary care."

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);

2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);

3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:

   (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or

   (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a

mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);

4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing "necessary and prompt veterinary care" for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

II. Eligible Claimants

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

III. Period of Reimbursement

Government Code section 17557, as amended by Statutes of 1998, Chapter 681 (which became effective on September 22, 1998), states that a test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. On December 22, 1998, the County of Los Angeles filed the test claim for this mandated program, establishing eligibility for reimbursement beginning on or after July 1, 1997.

However, except for the amendments to Food and Agriculture Code sections 31108 and 31752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 31108 and 31752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code sections 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

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

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

IV. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, materials, supplies, fixed assets, contracted services, training and travel for the performance of the activities listed below are eligible for reimbursement.

Except as specified in Component (B)(3) and (4), reimbursement claims for the performance of the activities listed below shall be based on actual or estimated costs as provided in Government Code section 17560.

A. One Time Activities

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

B. Ongoing Activities

1. Acquisition of Additional Space and/or Construction of New Facilities

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from

reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board

meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

<u>Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims</u>

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or

abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

   Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

   <u>Exclusions</u>

   Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

   a. Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);

   b. Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);

c. Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));

d. Owner relinquished dogs and cats; and

e. Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.

  a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.

  b) Determine the average daily census of dogs and cats.

  c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.

  d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.

  e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).

- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

  The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study

supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

i. Reflect an after-the-fact distribution of each employee's actual activity;

ii. Account for the total activity for which each employee is compensated;

iii. Account for the total labor hours of the month;

iv. Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and

v. Document, by signature or initials and date, supervisor approval.

4. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

<u>Exclusions</u>

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

a. Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);

b. Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);

c. Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));

d. Owner relinquished animals; and

e. Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method –Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.

  a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.

  b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.

  c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.

  d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.

  e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by each reimbursable day (four or six business days from the day after impoundment).

- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

  The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the

eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

i. Reflect an after-the-fact distribution of each employee's actual activity;

ii. Account for the total activity for which each employee is compensated;

iii. Account for the total labor hours of the month;

iv. Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and

v. Document, by signature or initials and date, supervisor approval.

5. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

   Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

   - Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
   - For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

   Beginning July 1, 1999 - For impounded dogs and cats, either:

   - Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
   - For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

6. Feral Cats (Food & Agr. Code, § 31752.5)

   Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

7. Lost and Found Lists (Food & Agr. Code, § 32001)

   Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

   - Ability to list the animals they have lost or found on "lost and found" lists maintained by the local agency;
   - Referrals to animals listed that may be the animals the owner or finders have lost or found;
   - The telephone numbers and addresses of other pounds and shelters in the same vicinity;
   - Advice as to means of publishing and disseminating information regarding lost animals; and
   - The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

8. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

   Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

   - The date the animal was taken up, euthanized, or impounded;
   - The circumstances under which the animal is taken up, euthanized, or impounded;
   - The names of the personnel who took up, euthanized, or impounded the animal; and
   - The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

   The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

9. "Necessary and Prompt Veterinary Care" (Civ. Code, §§ 1834 and 1846)

   Beginning January 1, 1999 - Providing "necessary and prompt veterinary care" for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding

period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

"Necessary and prompt veterinary care" means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals "adoptable." The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal's baseline health status and classification as "adoptable," "treatable," or "non-rehabilitatable."
- A wellness vaccine administered to "treatable" or "adoptable" animals.
- Veterinary care to stabilize and/or relieve the suffering of a "treatable" animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a "treatable" animal or that is likely to adversely affect the animal's health in the future, until the animal becomes "adoptable."

<u>Population Exclusions</u>

Eligible claimants are *not* entitled to reimbursement for providing "necessary and prompt veterinary care" to the following population of animals:

a. Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);

b. Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);

c. Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));

d. Owner relinquished animals; and

e. Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

<u>Veterinary Care Exclusions</u>

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injure cats and dogs (Pen. Code, § 597f, subd. (b));

- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

V. Claim Preparation and Submission

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of these Parameters and Guidelines.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

   Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

   Reimbursement for personnel services includes compensation paid 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 the employer's contributions to 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

   Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases

shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) 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. Attach consultant invoices to the claim.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.

5. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV (A) of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

6. Fixed Assets

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset that is used for the purposes of the mandated program is reimbursable.

B. Indirect Costs

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those 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.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

VI. Supporting Data

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State Controller's Office, as may be requested. 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 is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

VII. Offsetting Savings and Other Reimbursements

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section

31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

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 Office claiming instructions, for those costs mandated by the state contained herein.

IX. Parameters and Guidelines Amendments

Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and Guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
ANIMAL ADOPTION

For State Controller Use Only	Program
(19) Program Number 00213	213
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) AA-1, (04)(A)(1)(g)	
(23) AA-1, (04)(A)(2)(g)	
(24) AA-1, (04)(A)(3)(g)	
(25) AA-1, (04)(B)(1)(g)	
(26) AA-1, (04)(B)(2)(g)	
(27) AA-1, (04)(B)(3)(g)	
(28) AA-1, (04)(B)(4)(g)	
(29) AA-1, (04)(B)(5)(g)	
(30) AA-1, (04)(B)(6)(g)	
(31) AA-1, (04)(B)(7)(g)	
(32) AA-1, (04)(B)(8)(g)	
(33) AA-1, (04)(B)(9)(g)	
(34) AA-1, (04)(B)(10)(g)	
(35) AA-1, (06)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **19___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 752, Statutes of 1998, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 752, Statutes of 1998.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 752, Statutes of 1998 set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 213	ANIMAL ADOPTION Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

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

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form AA-1, line (11).

(14) **Filing Deadline**. **Initial Claims of Ch. 752/98**. If the reimbursement claims for the period January 1, 1999, to June 30, 1999, and fiscal years 1999-00 through 2000-01 are filed after **September 4, 2002,** the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., AA-1, (04)(A)(1)(f), means the information is located on form AA-1, line (04)(A)(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., 34.19% should be shown as 34. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 213	MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY	FORM AA-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___

(03) Department							
Direct Costs	**Object Accounts**						
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials & Supplies	(d) Contract Services	(e) Travel & Training	(f) Fixed Assets	(g) Total
A. One-Time Costs							
1. Policies and Procedures							
2. Training							
3. Computer Software							
B. Ongoing Costs							
1 Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats							
4. Care of Other Animals							
5. Holding Period							
6. Feral Cats							
7. Lost and Found Lists							
8. Non-Medical Records							
9. Veterinary Care							
10. Procuring Equipment							
(05) Total Direct Costs							

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 213	ANIMAL ADOPTION CLAIM SUMMARY Instructions	FORM AA-1

(01) Enter the name of the claimant.

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

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

(03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form AA-1 should be completed for each department.

(04) Reimbursable Components. For each reimbursable component, enter the total from form AA-2, line (05), columns (d) through (i) to form AA-1, block (05), columns (a) through (f) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (g).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

(10) Less: Other Reimbursements. Reimbursement received from any source shall be identified and deducted from this claim. Sources shall include, but are not limited to, rewards received under authority of Civil Code § 1845, licensing fees and fines received and applied pursuant to Food and Agriculture Code Section (F & AC §) 30652, Government Code Section 28502, and Penal Code Section 597f, and other state funds, and federal funds. Fees and fines received pursuant to F & AC § 30652 shall be deducted according to the priority specified on page 15 of the P's and G's.

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

Program 213	MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COST DETAIL	FORM AA-2

(01) Claimant

(02) Fiscal Year

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

One-Time
- ☐ Policies and Procedures
- ☐ Training
- ☐ Computer Software

Ongoing
- ☐ Acquiring Space/Facilities
- ☐ Renovating Facilities
- ☐ Care of Dogs & Cats
- ☐ Care of Other Animals
- ☐ Holding Period
- ☐ Feral Cats
- ☐ Lost and Found Lists
- ☐ Non-Medical Records
- ☐ Veterinary Care
- ☐ Procuring Equipment

(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____								

Program 213	ANIMAL ADOPTION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM AA-2

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

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form AA-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 and training expenses. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	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 Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		Supporting Documentation
Travel and Training Travel	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	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (i) 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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (i) to form AA-1, block (05), columns (a) through (f) in the appropriate row.

BRENDON MAGUIRE ACT

1. Summary of Chapter 391/88

Chapter 391, Statutes of 1988, added Sections 6490.3, 6490.4, 14005.4, and 14205.5 to the Elections Code. Section 6490.3 requires for the first time a special election be held if a candidate or incumbent dies after the hour of 12:01 a.m. of the 68th day before the election. Section 6490.4 requires the filing of the nomination papers be reopened when the candidate or incumbent dies after the 88th day but before the 68th day before the election. Section 14005.4 requires the clerk to provide signs or materials to make signs, to advise voters that an election has been canceled pursuant to Section 6490.3 due to the death of the candidate-incumbent and that a special election will be held to fill the vacancy. Section 14205.5 requires the precinct officers to post signs required by Section 14005.4 in plain view of each voting booth or compartment whenever an election has been canceled pursuant to Section 6490.3. Chapter 920, Statutes of 1994, has revised the numbering of §§ 6490.3, 6490.4, 14005.4, and 14205.5 to §§ 8026, 8027, 14105, and 14203, respectively.

2. Eligible Claimants

All local agencies that conduct elections and incur costs mandated by the Brendon Maguire Act are eligible to claim reimbursement of these costs.

3. Appropriations

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to city fiscal officers, county auditors, and administrators of special districts.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the cost actually incurred for a prior fiscal year. An estimated claim shows the cost to be incurred for the current fiscal year.

A claim for reimbursement or an estimate must exceed $200. However, any county, as fiscal agent for the special district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county and the State Controller's Office, at lease 180 days prior to the deadline for filing the claim, of its intent to file a separate claim.

5. Filing Deadline

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under " 19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which the cost will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual cost incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual cost must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which the cost will be incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the increased cost incurred for the following activities:

A. Notification of Cancellation of Election

(1) Preparation and posting of signs advising voters that an election has been cancelled.

(2) Voter notification of cancellation of election

(a) Printing costs

(b) Postage costs, if a separate mailing was needed

B. Reopening of Nomination Period

Increased costs resulting from the filing of nomination papers due to a reopening of the nomination period.

C. Preparation and Planning for the Special Elections

If the regularly scheduled election was held, and the results thereof were subsequently nullified due to the provision of § 6490.3, the following costs related to any subsequent special election will be reimbursable. **NOTE:** Under § 6490.3, special election costs are only reimbursable when a candidate or incumbent dies and there is only one other candidate on the ballot.

(1) Staff time expended on the following activities are reimbursable:

(a) Consultation with the Secretary of State, county counsel, vendors, and others

(b) Calendar preparation

(c) Mapping, setting up precincts, and consolidating

(d) Planning for staff and space

(e) Other staff time directly attributable to the special election

(2) Non-reusable supplies purchased for the election

(a) Stationary

(b) Postage

(c) Customized precinct envelopes

(d) Form letters

(e) Precinct maps

(f) Computer costs

(g) Other non-reusable supplies

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g., service fees collected, federal funds, other state funds etc.,) as a result of this mandate shall be identified and deducted so only the net local cost is claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms BMA-1 and BMA-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form BMA-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form BMA-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Office Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form BMA-1, Claim Summary

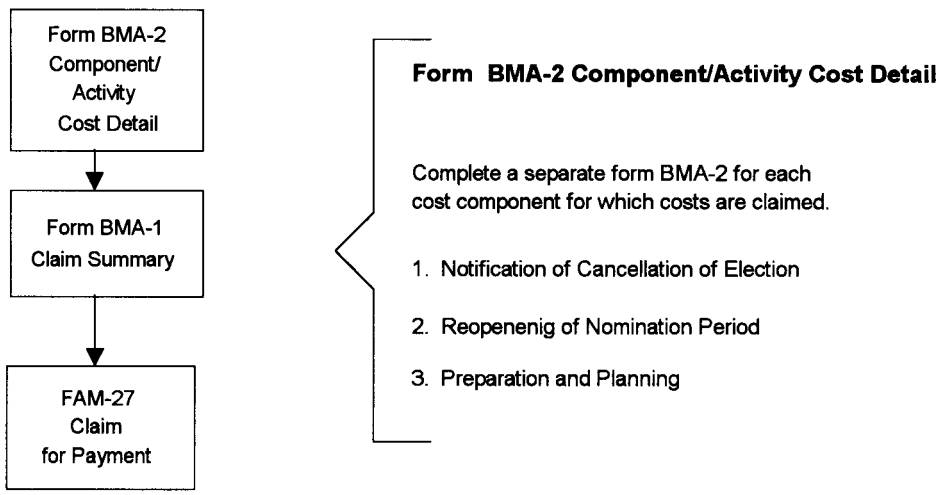
This form is used to summarize direct cost by cost component and compute allowable indirect cost for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must show the number of special elections held. Direct costs summarized on this form are derived from form BMA-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form BMA-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
BRENDON MAGUIRE ACT

For State Controller Use Only	Program
(19) Program Number 00006	006
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) BMA-1, (03)	
(23) BMA-1, (04)(1)(d)	
(24) BMA-1, (04)(2)(d)	
(25) BMA-1, (04)(3)(d)	
(26) BMA-1, (06)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 391, Statutes of 1988, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 391, Statutes of 1988.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 391, Statutes of 1988, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 006	BRENDON MAGUIRE ACT Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form BMA-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form BMA-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., BMA-1, (04)(1)(d), means the information is located on form BMA-1, block (04), line (1), column (d). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 34.548% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS BRENDON MAGUIRE ACT CLAIM SUMMARY	FORM BMA-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___

Claim Statistics

(03) Number of Special Elections Held	

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Notification of Cancellation of Election				
2. Reopening of Nomination Period				
3. Preparation and Planning for Special Elections				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) – {line (09) + line (10)}]	

BRENDON MAGUIRE ACT CLAIM SUMMARY Instructions	FORM BMA-1

(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 form BMA-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Enter the total number of special elections held.

(04) Reimbursable Components. For each reimbursable component, enter the total from form BMA-2, line (05), columns (d), (e), and (f) to form BMA-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Enter the indirect cost rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of total Salaries, line (05)(a), and total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS BRENDON MAGUIRE ACT COMPONENT/ACTIVITY COST DETAIL	FORM BMA-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Notification of Cancellation of Election ☐ Preparation and Planning for the Special Elections

☐ Reopening of Nomination Period

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

(a) Employee Names, Job Classifications, Functions Performed, and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

BRENDON MAGUIRE ACT **COMPONENT/ACTIVITY COST DETAIL** **Instructions**	**FORM** **BMA-2**

(01) Enter the name of the claimant.

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

(03) Check the box that indicates the cost component being claimed. Check only one box per form. If costs for another component is to be claimed, complete a separate form BMA-2 for that component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	

(05) Total line (04), columns (d), (e), and (f) 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 component/ activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form BMA-1, block (04), columns (a), (b), and (c) in the appropriate row.

CHILD ABDUCTION AND RECOVERY

Family Code Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411,and 3421
Penal Code Sections 277, 278, and 278.5
Welfare and Institutions Code Section 11478.5
Chapter 1399, Statutes of 1976
Chapter 162, Statutes of 1992
Chapter 988, Statutes of 1996

1. Summary of Chapter 1399/76, 162/92, and 988/96

Chapter 1399, Statutes of 1976, added Sections 4600.1 and 4604 to, and amended Sections 5157, 5160, and 5169 of the Civil Code; added Section 278 and 278.5 to the Penal Code, and amended Sections 11478.5 of the Welfare and Institutions Code, which increased the level of service provided by several county departments that must become involved in child custody matters. Prior to the enactment of this statute, parents or others interested in the custody of minors received no assistance from law enforcement agencies when their interests were pursued in court. This statute requires counties to actively assist in the resolution of custody problems and the enforcement of custody decrees. To accomplish this, several additional tools were provided to the courts and enforcement agencies in this legislation, including changes in the procedures for filing petitions to determine custody and enforce visitation rights, increased authorization to issue warrants of arrest to insure compliance, and increased access to locator and other information maintained by county and state departments. These activities increased the level of service provided to the public under Title 9 of Part 5 of the Civil Code, The Uniform Child Custody Jurisdiction Act.

Chapter 990, Statutes of 1983, amended Section 4604 of the Civil Code to clarify that the enforcement requirements of this section applied to visitation decrees as well as custody decrees.

Chapter 162, Statutes of 1992, repealed Sections 4600.1, 4604, 5157, 5160, and 5169 of the Civil Code and, without substantial change, enacted Sections 3060 to 3064, 3130 to 3134.5, 3408, 3411, and 3421 of the Family Code.

Chapter 988, Statutes of 1996, the Parental Kidnapping Prevention Act, repealed Sections 277, 278, and 278.5 of the Penal Code and enacted a new statutory scheme in Sections 277, 278, and 278.5 that eliminated the distinction between cases with and cases without a pre-existing child custody order.

On September 19, 1979, the Board of Control predecessor to the Commission on State Mandates, determined that Chapter 1399, Statutes of 1976, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code Section 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any county incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if funding is available for the

current fiscal year refer to the schedule, "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in October of each year to county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

1) Reimbursement claims detailing the actual costs incurred for the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by February 28, 2000. If the reimbursement claim is filed after the deadline of February 28, 2000, the approved claim must be reduced by a penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

2) Estimated claims for costs to be incurred during the 1999-00 fiscal year must be filed with the State Controller's Office and postmarked by February 28, 2000. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1999-00 reimbursement claim must be filed by January 15, 2001.

B. Annually Thereafter

1) After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

For each eligible claimant all direct and indirect costs of labor, materials and supplies, contract services, training, and travel for the following activities only are eligible for reimbursement:

A. Compliance with Court Orders

Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders including:

1) Contact with children and other persons involved.

   a) Receipt of reports and requests for assistance.

   b) Mediating with or advising individuals involved. Mediating services may be provided by other departments. In this case, indicate the department.

   c) Locating missing or concealed offender and children.

2) Utilizing any appropriate civil or criminal court action to secure compliance

   a) Preparation and investigation of reports and requests for assistance.

   b) Seeking physical restraint of offenders and/or the children to assure compliance with court orders.

   c) Process services and attendant court fees and costs.

   d) Depositions.

3) Physically recovering the child(ren).

   a) Travel expenses, food, lodging, and transportation for the escort and child(ren).

   b) Other personal necessities for the child(ren). All items purchased must be itemized.

B. Court Costs for Out-of-Jurisdiction Cases

Court actions and costs in cases involving child custody or visitation orders from another jurisdiction, which may include, but are not limited to, utilization of the Uniform Child Custody Jurisdiction Act (Family Code §3400 through 3425) and actions relating to the Federal Parental Kidnapping Prevention Act (42 USC 1738A) and the Hague Convention of 25 October 1980 on the Civil Aspects of International Child Abduction (Senate Treaty Document 99-11, 99th Congress, 1st Session).

1) Cost of Foster Care

   The cost of providing foster care or other short-term care for any child pending return to the out-of-jurisdiction custodian. The reimbursable period of foster home care or other short-term care may not exceed three days unless special circumstances exist.

   Special circumstances must be justified. A maximum of ten days per child is allowable. Costs must be identified per child, per day. Costs must be reduced by the amount of state reimbursement for foster home care received by the county for the placed child(ren).

2) Transportation Costs

a) Travel, expenses, food, lodging, and transportation for the escort and child(ren).

b) Other purchases of personal necessities for the child(ren) must be itemized. Recovered costs from any party or agency must be used as an offset against costs claimed.

c) Securing appearance of the offender and/or child(ren) when an arrest warrant or other court order to produce the offender or child(ren) has been issued.

i) Cost of serving arrest warrant or order and detaining the individual in custody, if necessary, to assure appearance in accordance with the arrest warrant or order.

ii) Cost of providing foster home care or other short-term care for any child requiring such because of the detention of the individual having custody. The number of days for the foster home care or short-term care shall not exceed the number of days of the detention period of the individual having physical custody of the minor.

d) Return of of the illegally obtained or concealed child(ren) to the legal custodian or agency.

i) Cost of food, lodging, transportation, and other personal necessities for the the child(ren) from the time he/she is located until he/she is delivered to the legal custodian or agency. Purchases of personal necessities must be itemized.

ii) Cost of an escort for the child(ren), including cost of food, lodging, transportation, and other expenses where such costs are a proper charge against the county. The type of escort utilized must be specified.

iii) Any funds received as a result of costs assessed against a defendant or other party in a criminal or civil action for the return or care of the minor(s) or defendant, if not part of a criminal extradition, must be shown and used against these costs.

7. Reimbursement Limitations

A. Reimbursement is not allowed for costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court for offenses defined in Sections 278 or 278.5 of the Penal Code, wherein the missing, abducted, or concealed child(ren) has been returned to the lawful person or agency.

B. Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

8. Claiming Forms and Instructions

The diagram, "Illustration of Claim Forms," provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CAR-1 and CAR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement

claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form CAR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CAR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

The average number of hours devoted to each function may be claimed if supported by a documented time study. A time study may be appropriate for functions that are relatively short in duration and repetitive. If the claim is based on a time study, submit with the claim all documentation for the Controller's review of the study's precision and reliability.

Reimbursement of personnel services includes compensation paid 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 the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs. However, benefit rates must be itemized. If no itemization is submitted, 21 percent must be used for computation of claimed costs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. These may include communication devices, memberships, subscriptions, or publications that are necessary for the performance of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

3) Contract Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates

when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

4) Fixed Assets

List the purchase price of equipment and other capital assets acquired for the purpose of this mandate. These may include vehicles, or office equipment that are necessary for the performance of this mandate. Purchase price includes taxes, delivery, and installation costs. Explain the use of each asset. If an asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

5) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive dates, destination points, and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

6) Training

The cost of training for activities specified in 6 A. and B. may be claimed. Give the title and subject of the training session, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem. Child abduction training scheduled during the California Family Support Council's conferences, the annual advanced child abduction training sponsored by the California District Attorney Association, and all other professional training are reimbursable.

Source documents may include, but are not limited to, employee travel expense claims, receipts, training agendas, and other documents evidencing the training expenses.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form CAR-1.1, Reimbursement Source Summary

On form CAR 1.1 show details of any reimbursement received from the individuals or agencies involved in these cases. Show the total amount of such reimbursements as a reduction of the amount claimed on form CAR-1. In addition, costs claimed must be reduced by the amount recovered from the charges imposed by the court.

Any amount received by a county and forwarded directly to the state must be reported on form CAR-1, but will not reduce the amount of the claim.

C. Form CAR-1, Claim Summary

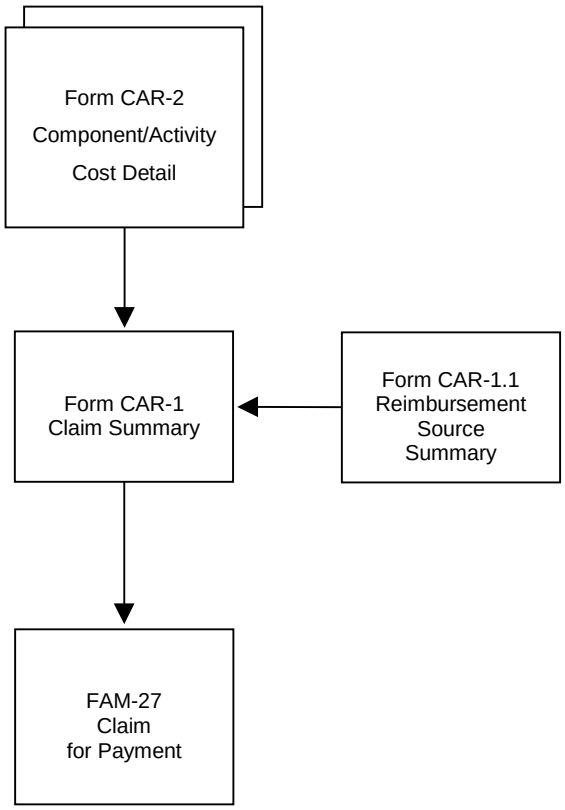
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Direct costs summarized on this form are derived from CAR-2 and carried forward to form FAM-27.

Indirect costs are eligible for reimbursement utilizing the procedure provided in the OMB Circular A-87. Claimants have the option of using 10% of direct labor costs, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is involved in the mandated program, each department must have its own ICRP prepared in accordance with OMB Circular A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

D. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form CAR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



Form CAR-2,Component/Activity Cost Detail

Complete a separate form CAR-2 for each cost component claimed.

A. Compliance with Court Orders

1. Contact with children and other persons involved
2. Utilizing any appropriate civil or criminal court action to secure compliance.
3. Physically recovering the children

B. Court Costs for Out-of-Jurisdiction Cases

1. Cost of foster care
2. Transportation Costs

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
CHILD ABDUCTION AND RECOVERY

For State Controller Use Only
(19) Program Number 00013
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 013

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) CAR-1, (03)(a)	
(23) CAR-1, (03)(b)	
(24) CAR-1, (04)(1)(f)	
(25) CAR-1, (04)(2)(f)	
(26) CAR-1, (06)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1399, Statutes of 1976, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1399, Statutes of 1976.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1399, Statutes of 1976, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 013	CHILD ABDUCTION AND RECOVERY Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CAR-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form CAR-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., CAR-1, (04)(1)(f), means the information is located on form CAR-1, block (04), line (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., 34.548% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY	FORM CAR-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___

Claim Statistics

(03) (a) Number of Cases for Compliance with Court Orders	
(b) Number of Out-of-Jurisdiction Cases	

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Compliance with Court Orders						
2. Court Costs for Out-of-Jurisdiction Cases						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

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

CHILD ABDUCTION AND RECOVERY CLAIM SUMMARY Instructions	FORM CAR-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Enter the number of cases claimed for each reimbursable component.

(a) Number of Cases for Compliance with Court Orders. Enter the number of cases processed during the fiscal year that were related to the compliance with court orders. When calculating the number of cases, a case that is open and closed and open again due to another incident, count as two cases.

(b) Number of Out-of-Jurisdiction Cases. Enter the number of out-of-jurisdiction cases received during the fiscal year.

(04) Reimbursable Components. For each reimbursable component, enter the total from form CAR-2, line (05), columns (d), (e), (f), (g), and (h) to form CAR-1, block (04), columns (a) to (e) in the appropriate row. Total each row.

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

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY	FORM CAR-1.1

(01) Claimant	(02) Fiscal Year

(03) Enter the information for columns (a) through (d).

(a) Cost Component	(b) Case Number or Name	(c) Reimbursement Source	(d) Amount
(04) Total			

CHILD ABDUCTION AND RECOVERY REIMBURSEMENT SOURCE SUMMARY Instructions	FORM CAR-1.1

(01) Enter the name of the claimant.

(02) Enter the year for which costs were incurred. A separate form CAR-1.1 must be completed for each fiscal year's claim.

(03) (a) List the cost component (a) Compliance with Court Orders or (b) Court Costs for Out-of-Jurisdiction Cases.

(b) Enter the case number or name of the child.

(c) Enter the reimbursement source.

(d) Enter the amount of reimbursement for the custody of minor programs the county has received from defendants, other individuals, or the State Foster Care Program.

(04) Enter the amount of reimbursement received and carry forward this amount to form CAR-1, line (10), Other Reimbursements.

MANDATED COSTS CHILD ABDUCTION AND RECOVERY COMPONENT/ACTIVITY COST DETAIL	FORM CAR-2

(01) Claimant	(02) Fiscal Year

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

☐ Compliance with Court Orders ☐ Court Costs for Out-of-Jurisdiction Cases

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

CHILD ABDUCTION AND RECOVERY COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CAR-2

(01) Enter the name of the claimant.

(02) Enter the year for which costs were incurred. Do not file CAR-2 for an Estimated Claim.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CAR-2 shall be prepared for each cost component that applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. To simplify the claim process, the cost of actual time spent by county staff for activities related to Compliance with Court Orders and Out-of-Jurisdiction Cases may be combined. In addition, costs of fixed assets for both components are claimed under Compliance with Court Orders.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

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

(05) Total line (04), columns (d), (e), (f), (g), and (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 component/ activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form CAR-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-05

CHILD ABUSE TREATMENT SERVICES AUTHORIZATION AND CASE MANAGEMENT

APRIL 30, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Child Abuse Treatment Services Authorization and Case Management (CATS). These claiming instructions are issued subsequent to the adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Penal Code Sections 273a at subdivision (c)(3) and 273d at subdivision (c)(3), as amended by Chapter 1090, Statutes of 1996, require child abuse defendants to successfully complete no less than one year of a child abuser's treatment counseling program approved by the county probation department. Penal Code Section 273.1, as added by Chapter 1090, Statutes of 1996, set forth new duties for county probation departments in granting such program approvals and in performing activities associated with the receipt, care, and review of defendants' progress reports.

On September 28, 2000, the COSM determined that the test claim legislation imposes a new program or higher level of service in an existing program upon county probation departments within the meaning of Article XIII B, Section 6 of the California Constitution and GC § 17514 and establishes costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any county that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Therefore, reimbursement claims for the 1997-98 through 1999-00 fiscal years and an estimated claim for the 2000-01 fiscal year must be filed with the SCO and must be delivered or postmarked on or before **August 28, 2001**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with the SCO and postmarked by **August 28, 2001**. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. Claims should be rounded to the nearest dollar.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P’s & G’s adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless

of the year of costs incurred. If no funds are appropriated for initial claims at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: February 22, 2001
f:\mandates\1998\tc\98tc06ps&gs\pg022201

Parameters and Guidelines

Penal Code Sections 273a, 273d, and 273.1
Statutes of 1996, Chapter 1090

Child Abuse Treatment Services
Authorization and Case Management

I. SUMMARY OF THE MANDATE

Penal Code sections 273a at subdivision (c)(3) and 273d at subdivision (c)(3), as amended by Statutes of 1996, Chapter 1090, both require that child abuse defendants successfully complete no less than one year of a child abuser's treatment counseling program approved by the county probation department. Penal Code section 273.1, as added by Statutes of 1996, Chapter 1090, set forth new duties for county probation departments in granting such program approvals and in performing activities associated with the receipt, care, and review of defendants' progress reports.

On September 28, 2000, the Commission on State Mandates (Commission) adopted its "Statement of Decision" on the subject test claim, finding that the test claim legislation imposes a new program or higher level of service in an existing program upon county probation departments within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for the following activities:

- Development/implementation of child abuser's treatment counseling program vendor approval programs;
- Inspection/approval of child abuser's treatment counseling programs; and
- Receipt, care and review of defendants' progress reports.

II. ELIGIBLE CLAIMANTS

Counties and City and County.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code, prior to its amendment by Statutes of 1998, Chapter 681, stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. This test claim was filed by the County of Los Angeles on October 2, 1998.

Therefore, costs incurred in implementing Statutes of 1996, Chapter 1090 on or after July 1, 1997, are eligible for reimbursement.

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 section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.

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

IV. REIMBURSEABLE ACTIVITIES

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

A. One-Time Costs

To develop policies, methods, and procedures for a child abuser's treatment counseling program seeking approval from the county probation department and for the receipt, care and review of defendants' progress reports, including new:

1. Vendor application kits and processing forms,
2. Protocols for the receipt, care and review of defendants' progress reports,
3. Training for each county probation department staff member implementing the new approval program or the receipt, care and review of defendants' progress reports,
4. Record keeping and document storage systems, and
5. Advising the referral sources about the new legal mandates under Penal Code Section 273.1 et seq.

B. Continuing Costs

1. Notifying potential vendors of the approval program, including details for preparing and submitting an application,
2. Mailing application packets and memoranda of understanding,
3. Responding to vendor questions,
4. Receiving and (preliminary) reviewing applications and required documents for deficiencies,
5. Conducting vendor approval (legal) reviews in determining whether a vendor applicant should be approved or rejected,
6. Notifying vendors of findings,
7. Creating a list of approved child abuse treatment agencies and distributing it to the courts and associated referral sources,
8. Maintaining record keeping and document storage systems,
9. Visiting the approved site on ongoing basis,
10. Auditing parenting classes, which are primarily conducted in either Spanish or English,
11. Reviewing individual and family counseling sessions,
12. Inspecting case records and progress notes,
13. Reviewing personnel records including background checks,

14. Assuring proper reports to the court or probation are sent in a timely manner,
15. Communicating with referral sources to assure appropriate utilization of the approved list,
16. Maintaining awareness of current literature and research in the field, including "treatment regimen" areas indicated by the law, such as the cycle of family violence and child development (reimbursement for this activity is limited to non-licensed employees),
17. Accepting and investigating complaints regarding child abuse treatment agency misconduct,
18. Instructing psychotherapists employed by or who contract with child abuse treatment agencies, with "substantial expertise in the field," to correct deficiencies,
19. Recommending and imposing sanctions against child abuse treatment agencies which are out of compliance, and
20. Implementing the receipt, care and review of defendants' progress reports.

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of these parameters and guidelines.

A. Direct Costs

Direct costs are defined as cost that can be traced to specific goods, services, units, programs, activities or functions. Claimed costs shall be supported by the following cost element information:

1. Salaries and Benefits

   Identify the employee(s) and/or show the classification of the employee(s) involved.[1] Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and related fringe benefits.

   Reimbursement for personnel services includes compensation paid 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 the employer's contribution to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

2. Materials and Supplies

   Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this

[1] It should be noted that since vendor program staff are required by the subject law to be therapists licensed to practice in the state or under the direct supervision of a therapist licensed to practice in the state, the county probation staff member providing direct oversight will need to have either a master's degree in social work (MSW) or be a licensed clinician.

mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contract for services. Describe the reimbursable activity(ies) 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.

4. Fixed Assets

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset which is used for the purposes of the mandated program is eligible for reimbursement.

5. Travel

Travel expenses for mileage, per diem, lodging and other employee entitlements are eligible for reimbursement in accordance with the rule of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s) and travel costs.

6. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV. of these parameters and guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended and the location. Reimbursable costs may include salaries and benefits of trainees and trainers, registration fees, transportation, lodging, and per diem. If the training encompasses subjects broader than this mandate, only the pro rata portion of the training costs can be claimed.

B. Indirect Costs

Indirect costs are defined as costs which 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

central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

VI. SUPPORTING DATA

For auditing purposes, all cost claimed shall be traceable to source documents (e.g., invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested. 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 is fled or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim. All claims shall identify the number of pupils in out-of-state residential programs for the costs being claimed.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject mandate must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, federal funds and other state funds shall be identified and deducted from this claim.

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 Office claiming instructions, for those costs mandated by the State contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Pursuant to Title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
CHILD ABUSE TREATMENT SERVICES AUTHORIZATION AND CASE MANAGEMENT

For State Controller Use Only
(19) Program Number 00196
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 196

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) CATS-1, (04)	
(23) CATS-1, (05)(A)(1)(f)	
(24) CATS-1, (05)(B)(1)(f)	
(25) CATS-1, (05)(B)(2)(f)	
(26) CATS-1, (05)(B)(3)(f)	
(27) CATS-1, (07)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1090, Statutes of 1996, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1090, Statutes of 1996.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1090, Statutes of 1996, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 196	CHILD ABUSE TREATMENT SERVICES AUTHORIZATION AND CASE MANAGEMENT Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CATS-1 and enter the amount from line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form CATS-1, line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) **Filing Deadline**. **Initial Claims of Ch. 1090/96**. If the reimbursement claims for fiscal years 1997-98 through 1999-00 are filed after **August 28, 2001**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., CATS-1, (05)(A)(1)(f), means the information is located on form CATS-1, block (05), component (A), line (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., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 196	MANDATED COSTS CHILD ABUSE TREATMENT SERVICES AUTHORIZATION AND CASE MANAGEMENT CLAIM SUMMARY	FORM CATS-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___
(03) Department		

Claim Statistics

(04) Leave Blank.	

Direct Costs	**Object Accounts**					
(05) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total
A. One-Time Costs						
1. Develop Policies & Procedures						
B. Continuing Costs						
1. Vendor Notification						
2. Development/Implementation of Vendor Approval						
3. Inspection/Approval of Treatment Programs						
(06) Total Direct Costs						

Indirect Costs

(07) Indirect Cost Rate	[From ICRP]	%
(08) Total Indirect Costs	[Line (06)(a) x line (07)] or [{Line (06)(a) + line (06)(b)} x line (07)]	
(09) Total Direct and Indirect Costs	[Line (06)(f) + line (08)]	

Cost Reduction

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

Program 196	CHILD ABUSE TREATMENT SERVICES AUTHORIZATION AND CASE MANAGEMENT CLAIM SUMMARY Instructions	FORM CATS-1

(01) Claimant. Enter the name of the claimant.

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

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

(03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form CATS-1 should be completed for each department.

(04) Leave blank.

(05) Reimbursable Components. For each reimbursable component, enter the total from form CATS-2, line (05), columns (d) through (h) to form CATS-1, block (05), columns (a) through (e) in the appropriate row. Total each row.

(06) Total Direct Costs. Total columns (a) through (f).

(07) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Indirect Costs. Multiply Total Salaries, line (06)(a), by the Indirect Cost Rate, line (07). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (06)(a), and Total Benefits, line (06)(b), by the Indirect Cost Rate, line (07).

(09) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (06)(f), and Total Indirect Costs, line (08).

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

(11) 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.

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

Program 196	MANDATED COSTS CHILD ABUSE TREATMENT SERVICES AUTHORIZATION AND CASE MANAGEMENT COMPONENT/ACTIVITY COST DETAIL	FORM CATS-2

(01) Claimant

(02) Fiscal Year

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

One-Time Costs: ☐ Develop Policies and Procedures

Continuing Costs: ☐ Vendor Notification[1] ☐ Development/Implementation of Vendor Approval[2]

☐ Inspection/Approval of Treatment Programs[3]

(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	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 196	CHILD ABUSE TREATMENT SERVICES AUTHORIZATION AND CASE MANAGEMENT COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CATS-2

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

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CATS-2 shall be prepared for each applicable component.

1. Vendor Notification. Include the costs for items 1, 2, 3, and 6 from Section IV. Reimbursable Activities, B. Continuing Costs of the Parameters and Guidelines.

2. Development/Implementation of Vendor Approval. Include the costs for items 4, 5, 7, 8, 9, 12 through 15, and 17 through 20 from Section IV. Reimbursable Activities, B. Continuing Costs of the Parameters and Guidelines.

3. Inspection/Approval of Treatment Programs. Include the costs for items 10, 11, and 16 from Section IV. Reimbursable Activities, B. Continuing Costs of the Parameters and Guidelines.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 and training expenses. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate	Hours Worked		Benefits = Benefit Rate x Salaries				
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Invoice
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		Invoice
Travel and Training Travel	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	
Training	Employee Name/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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form CATS-1, block (04), columns (a) through (e) in the appropriate row.

CONSERVATORSHIP: DEVELOPMENTALLY DISABLED ADULTS

1. Summary of Chapter 1304/80

This Chapter provides for the establishment of limited conservatorship for developmentally disabled adults, for the purpose of promoting and protecting the well-being of the individual and to encourage the development of maximum self reliance and independence of the individual. In any proceeding to establish or modify a limited conservatorship, the court is required to appoint the public defender or private legal counsel to represent the protected person and the protected person is entitled to a jury trial.

2. Eligible Claimants

Any county that has incurred increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget Act or in special legislation. To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to the county auditor's office.

4. Types of Claims

A. Entitlement Claims

This program has been included in the State Mandates Apportionment System (SMAS). The SMAS is a process where a claimant receives an annual apportionment, reflective of the program's costs, without further filing of reimbursement claims. A claimant is eligible to be included in the SMAS after having established a base year entitlement for the program. The State Controller's Office determines a base year entitlement by averaging the claimant's actual costs for any three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. With an established base year entitlement, no further claims need to be filed. Claimant will receive annually, by November 30, an apportionment adjusted for any change in the implicit price deflator.

A claimant with no base year entitlement may begin submitting reimbursement claims for a minimum of three consecutive fiscal years or entitlement claims covering the preceding three consecutive fiscal years. The three consecutive fiscal years of costs can be a combination of entitlement and reimbursement claims. There is no statutory deadline for filing entitlement claims. However, entitlement claims and supporting documents should be filed by November 30 to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs. Entitlement claims are only for the purpose of establishing a base year entitlement and not to be used for claiming of reimbursement.

(1) Entitlement claims should be filed with the State Controller's Office by **November 30**. After the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment for the current fiscal year.

B. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year. A claim for reimbursement or an estimate must exceed $200 per program per fiscal year.

C. Filing Deadline

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim may be filed.

An estimated claim must be filed with the State Controller's Office and postmarked by **November 30** of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by **November 30** following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

5. Reimbursable Components

Eligible claimants will be reimbursed for the increased costs relating to proceedings described in Probate Code Section 1471.

A. Legal Counsel

The cost of providing legal counsel to a protected person under a limited conservatorship, to establish a conservatorship or to appoint a proposed conservator, to terminate the conservatorship, to remove the conservator, for a court order affecting the legal capacity of the protected person and to obtain an order authorizing removal of a temporary conservatee from the temporary conservatee's place or residence is reimbursable.

B. Jury Trial

The cost of jurors is reimbursable if a jury trial is requested by the protected person.

6. Reimbursement Limitations

A. Any offsetting savings or reimbursement the claimant received from any source as a result of this mandate, must be deducted from the amount claimed.

B. The cost of court investigation for limited conservatorship is not reimbursable under this Chapter, but is reimbursable under Chapter 1357/76, Guardianship and conservatorship Filings.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CDDA-1 and CDDA-2, provided the format of the report and data fields contained within the report are identical to the claim forms included these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form CDDA-2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. A separate form CDDA-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate and the related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of the mandate can be claimed. List cost of materials that have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase order and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Give the name(s) of contractor(s) who performed the services. Describe the activities performed by each named contractor, actual hours spent on the mandate,

inclusive dates when services were performed and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices and other documents evidencing the validity of the expenditures.

(4) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlement are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of the travel, inclusive travel dates, destination points and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee's travel expense claims and other documents evidencing the validity of the expenditures.

(5) Jury Expenses

Indicate for each court case, the court case numbers, number of juror days required to try the case, daily juror rate and number of days spent trying the case.

Source documents evidencing the validity of the expenditures must be maintained by the claimants.

For audit purposes, all supporting documents must be retained for a period of four years after the end of the calendar year in which the reimbursement claim is filed or last amended. Such documents shall be made available to the State Controller's Office upon request.

B. Form CDDA-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the claim period for which costs are claimed. The claimant must show the following: (1) the number of limited conservatorship cases where a jury trial was requested, and (2) the number of limited conservatorship cases that had legal representation for the protected person. Direct costs on this form are brought forward from form CDDA-2

Indirect costs may be computed as 10% of direct labor, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

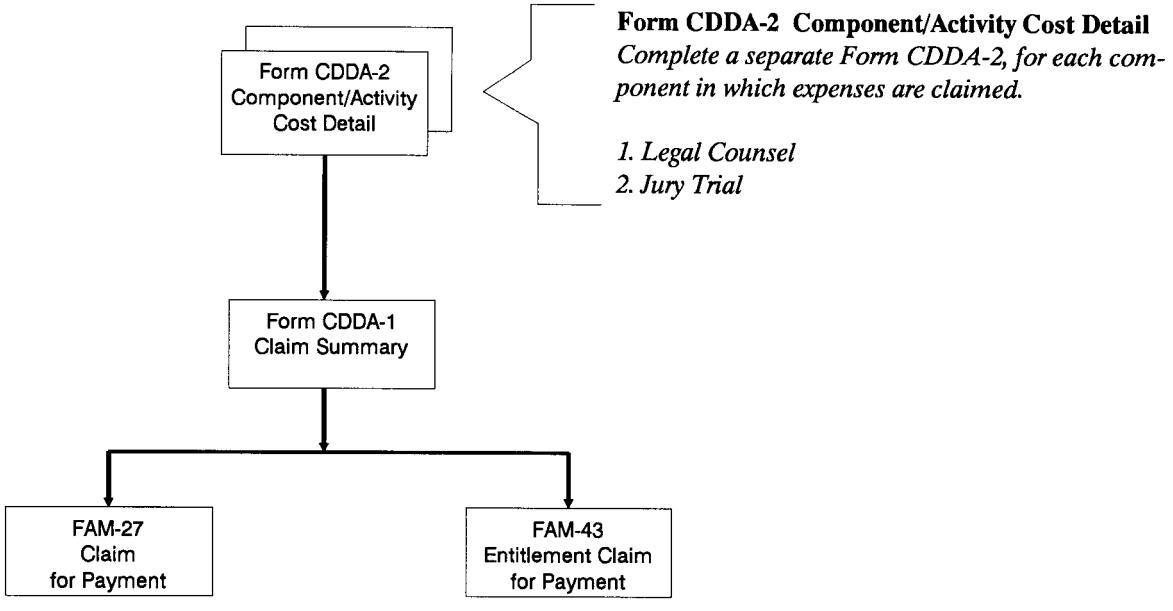
C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from form CDDA-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

D. Form FAM-43, Entitlement Claim

This form is used to certify the actual costs incurred for a fiscal year for the purpose of establishing a base year entitlement. No payment is made for an entitlement claim.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
CONSERVATORSHIP: DEVELOPMENTALLY DISABLED ADULTS

For State Controller Use Only
(19) Program Number 00067
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **067**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) CDDA-1, (03)(1)	
(23) CDDA-1, (03)(2)	
(24) CDDA-1, (04)(1)(d)	
(25) CDDA-1, (04)(2)(d)	
(26) CDDA-1, (06)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1304, Statutes of 1980, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1304, Statutes of 1980.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1304, Statutes of 1980, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 067	CONSERVATORSHIP: DEVELOPMENTALLY DISABLED ADULTS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CDDA-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form CDDA-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., CDDA-1, (03)(1), means the information is located on form CDDA-1, block (03), line (1). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
CONSERVATORSHIP: DEVELOPMENTALLY DISABLED ADULTS

For State Controller Use Only

(19) Program Number 067
(20) Date Filed _____/_____/_____
(21) LRS Input _____/_____/_____

Program 067

LABEL HERE

(01) Claimant Identification Number

(02) Mailing Address

Claimant Name

County of Location

Street Address or P.O. Box

City State Zip Code

Base Year	Fiscal Years	FAM-27	Amount
First	(03)	(06) ☐	(09)
Second	(04)	(07) ☐	(10)
Third	(05)	(08) ☐	(11)

Entitlement Claim	
(15) CDDA-1, (03)(1)	
(16) CDDA-1, (03)(2)	
(17) CDDA-1, (04)(1)(d)	
(18) CDDA-1, (04)(2)(d)	
(19) CDDA-1, (06)	
(20)	
(21)	
(22)	
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	

(31) CERTIFICATION OF CLAIM

In accordance with the provisions of Article 5 (commencing with Section 17615) of Chapter 4 of Part 7 of Division 4 of Title 2 of the Government Code, I certify that I am the officer authorized by the county to file claims with the State of California for costs mandated by Chapter 1304, Statutes of 1980-; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096 inclusive.

I further certify that there was no application for any grant or payment received, other than from the claimant, for costs contained herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1304, Statutes of 1980.

The amount of Entitlement Claim is hereby submitted to the State for the sole purpose of establishing or adjusting a base year entitlement of the mandated program of Chapter 1304, Statutes of 1980, set forth on the attached statement.

Signature of Authorized Officer _____ Date _____

Type or Print Name _____ Title _____

(39) Name of Contact Person for Claim _____

Telephone Number (_____) _____ - _____ Ext. _____

E-mail Address _____

Program 067	CONSERVATORSHIP: DEVELOPMENTALLY DISABLED ADULTS Certification Claim Form Instructions	FORM FAM-43

NOTE: Chapter 1534, Statutes of 1985, established the State Mandates Apportionment System (SMAS), a method of paying designated mandated programs as apportionments. This program is included in the SMAS. A claimant who has established a base year entitlement for this program will receive an annual payment by January 15 from the State Controller's Office. A base year entitlement is determined for each district by averaging their approved claims, (i.e., actual costs) 1981-82, 1982-83, and 1983-84 fiscal years or any three consecutive fiscal years thereafter. If a claimant has incurred costs for three consecutive fiscal years, but has not filed a claim for each of those years, the claimant may file an entitlement claim with the State Controller's Office. An entitlement claim is filed solely for the purpose of establishing a base year cost and may be filed for any or all of the three fiscal years. Once a base year entitlement has been established, no additional claim need to be filed by the claimant. Submit a separate form FAM-43 for each fiscal year that is needed to complete the three consecutive fiscal years.

(01) Leave blank.

(02) Enter the claimant's name, county in which claimant is located, street address, city, state, and zip code.

(03) to (05) Enter the three consecutive fiscal years that comprise the base year.

(06) to (08) If a form FAM-27 was filed for any fiscal year, enter an "x" in the box for that fiscal year.

(09) to (11) Enter the amount from form CDDA-1, line (12) that corresponds to the fiscal year for this Entitlement Claim. Only one amount should appear on lines (09) through (11). Complete a separate FAM-43 for each entitlement claim. Do not enter an amount for the fiscal year in which a FAM-27 was previously filed as indicated in the checked box.

(12) to (14) Leave blank.

(15) to (30) ring forward cost information as specified on the left-hand column of lines (15) through (19) for the reimbursement , e.g., CDDA-1, (03)(1) means the information is located on form CDDA-1, block (03), line (1). Enter the information in the left-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number without the percent symbol (i.e., 34.548% should be shown as 35). Completion of this data block will expedite the payment process.

(31) Read the statement entitled "Certification of Claim". If the statement is true, the claim must be dated, signed by the entity's authorized officer and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**

(32) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-43 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS CONSERVATORSHIP: DEVELOPMENTALLY DISABLED ADULTS CLAIM SUMMARY	FORM CDDA-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___
	Entitlement	☐	

Claim Statistics

(03) 1. Number of cases requiring court trial	
2. Number of limited conservatorships requiring legal representation	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Legal Counsel				
2. Jury Trial				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

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

CONSERVATORSHIP: DEVELOPMENTALLY DISABLED ADULTS CLAIM SUMMARY Instructions	FORM CDDA-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) 1. Enter the number of cases where a jury trial was requested.

2. Enter the number of cases where a counsel represented the protected person.

(04) Reimbursable Components. For each reimbursable component, enter the total from form CDDA-2, line (05), columns (d), (e), and (f) to form CDDA-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS CONSERVATORSHIP: DEVELOPMENTALLY DISABLED ADULTS COMPONENT/ACTIVITY COST DETAIL	FORM CDDA-2

(01) Claimant	(02) Fiscal Year

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

☐ Legal Counsel ☐ Jury Trial

(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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

CONSERVATORSHIP: DEVELOPMENTALLY DISABLED ADULTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CDDA-2

(01) Enter the name of the claimant.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CDDA-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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, juror fees, witness fees, contract services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemize Cost for Services Performed	Invoice
Jury and Witness Expenses	Case Number Court Dates	Daily Juror Rates	Number of Days			Cost = Rate x Number of Days	

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form CDDA-1, block (04)(1) or (04)(2) as appropriate.

CORONERS

1. Summary of Chapter 498/77

Under prior law, the coroner inquires into and determined the circumstances, manner, and cause of certain specified types of human deaths. It allowed the coroner to determine the extent of inquiry into deaths occurring under natural circumstances, and allowed the coroner, under certain circumstances, to authorize the physician of record to sign the death certificate.

Chapter 498, Statutes of 1977, amended Section 27491 of the Government Code, would additionally require the coroner to perform an inquiry into deaths occurring under natural circumstances whenever a patient dies in a hospital serving the mentally disabled under the State Department of Mental Health. This section was further amended by Chapter 69, Statutes of 1978 to include the coroner inquiries into patient deaths in state hospitals, serving the developmentally disabled, that are operated by the State Department of Developmental Services.

2. Eligible Claimants

Any county incurring increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget Act or in special legislation. To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September for each year to the county auditor's office.

4. Types of Claims

A. Entitlement Claims

This program has been included in the State Mandates Apportionment System (SMAS). The SMAS is a process where a claimant receives an annual apportionment, reflective of the program's costs. A claimant is eligible to be included in the SMAS after having established a base year entitlement for the program. The State Controller's Office determines a base year entitlement by averaging the claimant's actual costs for any three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. With an established base year entitlement, no further claims need to be filed. Claimant will receive annually, by November 30, an apportionment adjusted for any change in the implicit price deflator.

A claimant with no base year entitlement may begin submitting reimbursement claims for a minimum of three consecutive fiscal years or entitlement claims covering the preceding three consecutive fiscal years. The three consecutive fiscal years of costs can be a combination of entitlement and reimbursement claims. There is no statutory deadline for filing entitlement claims. However, entitlement claims and supporting documents should be filed by November 30 to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs. Entitlement claims are only for the purpose of establishing a base year entitlement and not to be used for claiming of reimbursement.

B. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim detail the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year. A claim for reimbursement or an estimate must exceed $200 per program per fiscal year.

C. Filing Deadline

Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim may be filed.

(1) An estimated claim must be filed with the State Controller's Office and postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by January 15 of the succeeding fiscal year the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by January 15 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

5. Reimbursement

Eligible claimants will be reimbursed for the added costs of the county coroner’s inquiry into deaths caused by natural circumstances in state hospitals operated by the State Department of Mental Health and State Department of Developmental Services.

6. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source, as a result to this mandate, must be deducted from the amount claimed.

Investigative functions normally performed by other law enforcement agencies are not reimbursable.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer-generated report in substitution for forms CO-1 and CO-2, provided the format of the report and data fields

A. Form CO-2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. A separate form CO-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Office Supplies

Only expenditures that can be identified as a direct cost of the mandate can be claimed. List cost of materials that have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Travel

Travel expenses for mileage, per diem, lodging and other employee entitlement are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of the trip, inclusive travel dates, destination points and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee's travel expense claims and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office upon request.

B. Form CO-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the claim period for which costs are claimed. The claimant must show the number of deaths caused by natural circumstances that were investigated. Direct costs on this form are brought forward from form CO-2.

Indirect costs may be computed as 10% of direct labor, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from form CO-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

D. Form FAM-43, Entitlement Claim

This form is used to certify the actual costs incurred for a fiscal year for the purpose of establishing a base year entitlement. No payment is made for an entitlement claim.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
CORONERS

For State Controller Use Only	Program
(19) Program Number 00088	088
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) CO-1, (03)	
(23) CO-1, (04)(d)	
(24) CO-1, (05)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1977, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1977.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 498, Statutes of 1977, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 088	CORONERS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CO-1 and enter the amount from line (10). If more than one form is completed due to multiple department involvement in this mandate, add line (10) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form CO-1, line (10). If more than one form is completed due to multiple department involvement in this mandate, add line (10) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., CO-1, (03), means the information is located on form CO-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
CORONERS

For State Controller Use Only

(19) Program Number 088
(20) Date Filed _____/_____/_____
(21) LRS Input _____/_____/_____

Program 088

LABEL HERE

(01) Claimant Identification Number	
(02) Mailing Address	
Claimant Name	
County of Location	
Street Address or P.O. Box	
City State Zip Code	

Entitlement Claim	
(15) CO-1, (03)	
(16) CO-1, (04)(d)	
(17) CO-1, (05)	
(18)	
(19)	
(20)	
(21)	
(22)	
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	

Base Year	Fiscal Years	FAM-27	Amount
First	(03)	(06) ☐	(09)
Second	(04)	(07) ☐	(10)
Third	(05)	(08) ☐	(11)

(31) CERTIFICATION OF CLAIM

In accordance with the provisions of Article 5 (commencing with Section 17615) of Chapter 4 of Part 7 of Division 4 of Title 2 of the Government Code, I certify that I am the officer authorized by the county to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1977; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096 inclusive.

I further certify that there was no application for any grant or payment received, other than from the claimant, for costs contained herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1977.

The amount of Entitlement Claim is hereby submitted to the State for the sole purpose of establishing or adjusting a base year entitlement of the mandated program of Chapter 498, Statutes of 1977, set forth on the attached statement.

Signature of Authorized Officer _____ Date _____

Type or Print Name _____ Title _____

(39) Name of Contact Person for Claim _____

Telephone Number (_____) _____ - _____ Ext. _____

E-mail Address _____

Program 088	CORONERS Certification Claim Form Instructions	FORM FAM-43

NOTE: Chapter 1534, Statutes of 1985, established the State Mandates Apportionment System (SMAS), a method of paying designated mandated programs as apportionments. This program is included in the SMAS. A claimant who has established a base year entitlement for this program will receive an annual payment by January 15 from the State Controller's Office. A base year entitlement is determined for each district by averaging their approved claims, (i.e., actual costs) 1981-82, 1982-83, and 1983-84 fiscal years or any three consecutive fiscal years thereafter. If a claimant has incurred costs for three consecutive fiscal years, but has not filed a claim for each of those years, the claimant may file an entitlement claim with the State Controller's Office. An entitlement claim is filed solely for the purpose of establishing a base year cost and may be filed for any or all of the three fiscal years. Once a base year entitlement has been established, no additional claim need to be filed by the claimant. Submit a separate form FAM-43 for each fiscal year that is needed to complete the three consecutive fiscal years.

(01) Leave blank.

(02) Enter the claimant's name, county in which claimant is located, street address, city, state, and zip code.

(03) to (05) Enter the three consecutive fiscal years that comprise the base year.

(06) to (08) If a form FAM-27 was filed for any fiscal year, enter an "x" in the box for that fiscal year.

(09) to (11) Enter the amount from form CO-1, line (12) that corresponds to the fiscal year for this Entitlement Claim. Only one amount should appear on lines (09) through (11). Complete a separate FAM-43 for each entitlement claim. Do not enter an amount for the fiscal year in which a FAM-27 was previously filed as indicated in the checked box.

(12) to (14) Leave blank.

(15) to (30) Bring forward cost information as specified on the left-hand column of lines (15) through (17) for the reimbursement , e.g., CO-1, (03), means the information is located on form CO-1, line (03). Enter the information in the left-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number without the percent symbol (i.e., 34.548% should be shown as 35). Completion of this data block will expedite the payment process.

(31) Read the statement entitled "Certification of Claim". If the statement is true, the claim must be dated, signed by the entity's authorized officer and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**

(32) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-43 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS CORONERS CLAIM SUMMARY	FORM CO-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___
	Entitlement	☐	

Claim Statistics

(03) Number of deaths caused by natural circumstances	

Direct Costs	**Object Accounts**			
(04) Reimbursable Component	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
Inquiry into naturally occurring deaths				

Indirect Costs

(05) Indirect Cost Rate	[From ICRP]	%
(06) Total Indirect Costs	[Line (05) x line (04)(a)] or [line (05) x {line (04)(a) + line (04)(b)}]	
(07) Total Direct and Indirect Costs	[Line (04)(d) + line (06)]	

Cost Reduction

(08) Less: Offsetting Savings, if applicable	
(09) Less: Other Reimbursements, if applicable	
(10) Total Claimed Amount [Line (07) - {line (08) + line (09)}]	

CORONERS CLAIM SUMMARY Instructions	FORM CO-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Enter the number of deaths caused by natural circumstances which were investigated.

(04) Reimbursable Components. For each reimbursable component, enter the total from form CO-2, line (05), columns (d), (e), and (f) to form CO-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(06) Total Indirect Costs. Multiply Total Salaries, line (04)(a), by the Indirect Cost Rate, line (05). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (04)(a), and Total Benefits, line (04)(b), by the Indirect Cost Rate, line (05).

(07) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (04)(d), and Total Indirect Costs, line (06).

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

(09) 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.

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

MANDATED COSTS CORONERS COMPONENT/ACTIVITY COST DETAIL	FORM CO-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Inquiry into naturally occuring deaths

(04) Description of Expenses: Complete columns (a) through (f).			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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

CORONERS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CO-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred. Do not file form CO-2 for an Estimated Claim.

(03) Reimbursable Component. Inquiry into naturally occurring deaths. This line identifies the costs which may be claimed on form CO-2.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles	

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form CO-1, block (04), columns (a), (b), and (c) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-16

COUNTY TREASURY OVERSIGHT COMMITTEES (LOCAL AGENCIES)

OCTOBER 9, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the County Treasury Oversight Committees program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Article 6, GC § 27130 et seq., as added by Chapter 784, Statutes of 1995, requires the establishment of a county treasury oversight committee for any county that is investing surplus funds. Chapter 156, Statutes of 1996, made technical, nonsubstantive changes to §§ 27131 and 27136 and amended §§ 27132.1, 27132.2, and 27132.3 to further restrict the activities and qualifications of members on the oversight committee.

On July 27, 2000, the COSM determined that GC § 27130 et seq. establish costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any county that incurs increased costs as a direct result of this mandate, is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of GC § 27130 et seq. are reimbursable for the period January 1, 1996, to June 30, 1996, and fiscal years 1996-97 through 2000-01 and must be filed with the SCO and be delivered or postmarked on or before **February 6, 2002**. Estimated claims for the 2001-02 fiscal year must also be delivered or postmarked on or before **February 6, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or 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 school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Reimbursement Limitations

A. Annual Statement of Investment Policy

Pursuant to section IV. Reimbursable Activities, component B.2. of the P's & G's, claimants may be reimbursed for preparing and submitting the annual statement of investment policy

for review and approval. Since this activity is also claimable under the *Investment Reports* program, claimants may claim reimbursement for the performance of this activity under these P's & G's or the *Investment Reports* P's & G's, but not both.

B. Preparation and Posting of Agenda

Pursuant to section IV. Reimbursable Activities, component B.5. of the P's & G's, claimants may be reimbursed for preparing and posting a single, brief agenda for the oversight committee meetings. Since this activity is also claimable under the *Open Meetings Act* program, claimants may claim reimbursement for the performance of this activity under these P's & G's or the *Open Meetings Act* P's & G's, but not both.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

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

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

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: July 26, 2001
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CLAIMANT'S REVISED PARAMETERS AND GUIDELINES, AS MODIFIED BY STAFF

Government Code Sections 27130, 27131,
27132, 27132.1, 27132.2, 27132.3, 27132.4,
27133, 27134, 27135, 27136, 27137
Statutes of 1995, Chapter 784
Statutes of 1996, Chapter 156

County Treasury Oversight Committees

I. SUMMARY OF THE MANDATE

Statutes of 1995, chapter 784 added article 6, section 27130, et seq. to the Government Code requiring the establishment of a County Treasury Oversight Committee for any county that is investing surplus funds. Specifically, the legislation:

1. defines the membership of the committee;
2. declares that the meetings of the committee are open to the public and subject to the Ralph M. Brown Act;
3. requires the county treasurer to annually prepare an investment policy that will be reviewed and monitored by the Oversight Committee;
4. requires the County Treasury Oversight Committee to cause an annual audit to be conducted to determine compliance with article 6 of the Government Code; and
5. requires the county treasurer to evaluate and approve any withdrawal of funds proposed by a local agency that seeks to withdraw funds for the purpose of investing or depositing those funds outside the county treasury pool.

Statutes of 1996, chapter 156 made technical, nonsubstantive changes to sections 27131 and 27136, and amended sections 27132.1, 27132.2, and 27132.3 to further restrict the activities and qualifications of members on the Oversight Committee.

On July 27, 2000, the Commission on State Mandates adopted its Statement of Decision, finding that the test claim legislation imposes a reimbursable state mandated program upon local agencies within the meaning of article XIII B, section 6, of the California Constitution and section 17514 of the Government Code.

II. ELIGIBLE CLAIMANTS

Any county, or city and county.

Any County Superintendent of Schools who is a member of the Oversight Committee is an eligible claimant with respect to the activities identified in Section IV (C)(1) of these Parameters and Guidelines.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes of 1998, chapter 681, stated that a test claim must be submitted on or before December 31st following a given fiscal year to establish eligibility for that fiscal year. The County of San Bernardino filed the test claim for this state mandated program on December 30, 1996, establishing eligibility for reimbursement beginning July 1, 1995. However, Statutes of 1995, chapter 784 was not in effect until January 1, 1996. Therefore, costs incurred for implementing Statutes of 1995, chapter 784 on or after January 1, 1996 are eligible for reimbursement.

Statutes of 1996, chapter 156, which contained an urgency clause, was not effective until July 12, 1996. However, this legislation made only technical, nonsubstantive changes and further restricted the activities and qualifications of the Oversight Committee members. Therefore, all of the reimbursable activities listed in Section IV., Reimbursable Activities, of the Parameters and Guidelines were effective, and are therefore eligible for reimbursement, on or after January 1, 1996.

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

If the total costs for a given 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, training, and travel incurred for the mandate components listed below are eligible for reimbursement.

Eligible claimants are only entitled to reimbursement for the proportionate share of costs borne by the claimant, and its dependent special districts, as measured by their percentage of ownership in the county treasury's investment pool. Claims filed with the State Controller's Office shall identify the claimant's percentage of ownership in the county treasury's investment pool.

A. One-time Activities:

1. Create and determine the exact size and membership of the County Treasury Oversight Committee, which shall consist of 3 to 11 members appointed as specified in Government Code section 27132. (Gov. Code, § 27131, 27132.)

2. Provide training to inform new members of the County Treasury Oversight Committee of their campaign, fiscal and employment restrictions, as follows:

   - They may not be employed by an entity that has contributed to the campaign of a candidate for the office of local treasurer, or contributed to the campaign of a candidate to be a member of a legislative body on any local agency that has deposited funds in the county treasury, in the previous three years or during the period that the employee is a member of the committee. (Gov. Code, § 27131.1.)
   - They may not directly or indirectly raise money for a candidate for local treasurer or a member of the governing board of any local agency that has deposited funds in the county treasury while a member of the committee. (Gov. Code, § 27131.2.)
   - They may not secure employment with, or be employed by, bond underwriters, bond counsel, security brokerages or dealers, financial services firms, with whom the treasurer is doing business during the period that the person is a member of the committee or for one year after leaving the committee. (Gov. Code, § 27131.3.)
   - That nothing in this article (Gov. Code, § 27130 et seq.) shall be construed to allow the County Treasury Oversight Committee to direct individual investment decisions, select individual investment advisors, brokers, or dealers, or impinge on the day-to-day operations of the county treasury. (Gov. Code, § 27137.)

B. Ongoing Activities — Counties:

1. Revise the size and membership of the County Treasury Oversight Committee, as needed. (Gov. Code, § 27131, 27132.)
2. Prepare the annual statement of investment policy and submit it to the board of supervisors and the Oversight Committee for review and approval at a public hearing. (Gov. Code, § 27133.)

   This activity is also claimable under the *Investment Reports* program, CSM 96-358-02, (Stats. 1996, ch. 156). Claimants may claim reimbursement for the performance of this activity under these Parameters and Guidelines *or* the *Investment Reports* Parameters and Guidelines, but not both.
3. Cause an annual audit to be conducted to determine the county treasury's compliance with this article (Gov. Code, § 27130 et seq.). The audit may include issues relating to the structure of the investment portfolio and risk. (Gov. Code, § 27134.)
4. Prepare for and conduct meetings of the Oversight Committee. (Gov. Code, §§ 27131, 27132.4.)
5. Oversight Committee meetings shall be open to the public and subject to the provisions of the Ralph M. Brown Open Meetings Act. (Gov. Code, § 27132.4.) This shall include the following:

- Preparing a single agenda containing a brief general description of each item of business to be transacted or discussed at a regular meeting and citing the time and location of the regular meeting; and
- Posting a single agenda 72 hours before a meeting in a location freely accessible to the public.

Claimants may claim reimbursement for the performance of this activity under these Parameters and Guidelines or the *Open Meetings Act* Parameters and Guidelines (CSM-4257), but not both.

6. Evaluate and approve the withdrawal of funds proposed by any local agency for the purpose of investing or depositing outside the county treasury pool. (Gov. Code, § 27136.)

C. Ongoing Activities — County Superintendent of Schools or designee:

1. Prepare for and attend meetings of the Oversight Committee. (Gov. Code, § 27132, subd. (d).)

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of these Parameters and Guidelines.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Reimbursement for personnel services includes compensation paid 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 the employer's contributions to 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

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts,

rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.

4. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

B. Indirect Costs

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those 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 costs rate provisionally approved by the California Department of Education.

All other claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

VI. SUPPORTING DATA

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State Controller's Office, as may be requested. 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 is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source, including but not limited to federal funds and other state funds, shall be identified and deducted from this claim.

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 Office claiming instructions, for those costs mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
COUNTY TREASURY OVERSIGHT COMMITTEES (LOCAL AGENCIES)

For State Controller Use Only
(19) Program Number 00207
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **207**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) CTOC-1, (05)(A)(1)(f)	
(23) CTOC-1, (05)(A)(2)(f)	
(24) CTOC-1, (05)(B)(1)(f)	
(25) CTOC-1, (05)(B)(2)(f)	
(26) CTOC-1, (05)(B)(3)(f)	
(27) CTOC-1, (05)(B)(4)(f)	
(28) CTOC-1, (05)(B)(5)(f)	
(29) CTOC-1, (05)(B)(6)(f)	
(30) CTOC-1, (07)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) _____/_____
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 784, Statutes of 1995, and Chapter 156, Statutes of 1996, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 784, Statutes of 1995, and Chapter 156, Statutes of 1996.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 784, Statutes of 1995, and Chapter 156, Statutes of 1996, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 207	COUNTY TREASURY OVERSIGHT COMMITTEES (LOCAL AGENCIES) Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CTOC-1 and enter the amount from line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (12) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11), Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form CTOC-1, line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (12) of each form.

(14) **Filing Deadline**. **Initial Claims of Ch. 784/95 and Ch. 156/96**. If the reimbursement claims for the period 1/1/96 to 6/30/96 and fiscal years 1996-97 through 2000-01 are filed after **February 6, 2002**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., CTOC-1, (05)(A)(1)(f), means the information is located on form CTOC-1, block (05), line (A)(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., 34.19% should be shown as 34. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 207	MANDATED COSTS COUNTY TREASURY OVERSIGHT COMMITTEES (LOCAL AGENCIES) CLAIM SUMMARY	FORM CTOC-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐
	Fiscal Year 19___/20___
(03) Department	

Claim Statistics

(04) Leave blank	

Direct Costs	**Object Accounts**					
(05) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Travel	(f) Total
A. One-Time Costs						
1. Creation of the CTOC						
2. Training						
B. Ongoing Costs						
1. Revision of the CTOC						
2. Annual Statement of Investment Policy						
3. Annual Audit						
4. Meetings of the CTOC						
5. Preparation and Posting of Agenda						
6. Withdrawal of Funds						
(06) Total Direct Costs						

Indirect Costs

(07) Indirect Cost Rate	[From ICRP]	%
(08) Total Indirect Costs	[Line (07) x line (06)(a)] or [Line (07) x {line (06)(a) + line (06)(b)}]	
(09) Total Direct and Indirect Costs	[Line (06)(f) + line (08)]	

Cost Reduction

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

Program 207	COUNTY TREASURY OVERSIGHT COMMITTEES (LOCAL AGENCIES) CLAIM SUMMARY Instructions	FORM CTOC-1

(01) Enter the name of the claimant.

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

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

(03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form CTOC-1 should be completed for each department.

(04) Leave blank.

(05) Reimbursable Components. For each reimbursable component, enter the total from form CTOC-2, line (06), columns (d) through (h) to form CTOC-1, block (05), columns (a) through (e) in the appropriate row. Total each row.

(06) Total Direct Costs. Total columns (a) through (f).

(07) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Indirect Costs. Multiply Total Salaries, line (06)(a), by the Indirect Cost Rate, line (07). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (06)(a), and Total Benefits, line (06)(b), by the Indirect Cost Rate, line (07).

(09) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (06)(f), and Total Indirect Costs, line (08).

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

(11) 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.

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

Program 207	MANDATED COSTS COUNTY TREASURY OVERSIGHT COMMITTEES (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL	FORM CTOC-2

(01) Claimant

(02) Fiscal Year

(03) Department

(04) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

One-Time Costs: ☐ Creation of the CTOC ☐ Training

Ongoing Costs: ☐ Revision of the CTOC ☐ Meetings of the CTOC

☐ Annual Statement of Investment Policy [1] ☐ Preparation and Posting of Agenda [2]

☐ Annual Audit [3] ☐ Withdrawal of Funds

(05) 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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Travel
(06) Total ☐ Subtotal ☐ Page:____ of____							

Program 207	COUNTY TREASURY OVERSIGHT COMMITTEES (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CTOC-2

(01) Claimant. Enter the name of the claimant.

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

(03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form CTOC-2 should be completed for each department.

(04) Reimbursable Component. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CTOC-2 shall be prepared for each applicable component.

1. **Annual Statement of Investment Policy.** Claimants may claim reimbursement for the performance of this activity under this program or the *Investment Reports* program, but not both.
2. **Preparation and Posting of Agenda.** Claimants may claim reimbursement for the performance of this activity under this program or the *Open Meetings Act* program, but not both.
3. **Annual Audit.** Claimants may claim reimbursement for conducting an annual audit to determine the county treasury's compliance with the investment policy.

(05) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (04), 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 (5)(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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate	Hours Worked		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 Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Itemized Cost of Services Performed		Invoice
Travel	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	

(06) Total line (05), 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 component/activity costs, number each page. Enter totals from line (06), columns (d) through (h) to form CTOC-1, block (05), columns (a) through (e) in the appropriate row.

CRIME VICTIMS' RIGHTS

1. Summary of Chapter 411/95

Chapter 411, Statutes of 1995, added Penal Code § 679.02, subdivision (a)(12) which requires district attorneys to:

A. Notify the victim of a violent felony, as defined in Penal Code section 667.5, subdivision (c), or in the event of a homicide, the victim's next of kin, of a pending pretrial disposition before a change of plea is entered before a judge, or if it is not possible to notify prior to entering a change of plea, as soon as possible.

B. On request of the victim, to notify the victim of any felony of a pending pretrial disposition, as specified.

On February 27, 1997, the Commission on State Mandates determined that Chapter 411, Statutes of 1995, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any county or city and county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering the period January 1, 1996 through June 30, 1996 and fiscal years 1996/97, and 1997/98 will be made available in a future appropriations act subject to approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the cost actually incurred for a prior fiscal year. An estimated claim shows the cost to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual cost incurred for the period January 1, 1996 through June 30, 1996, and 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by November 25, 1997. If the reimbursement claim is filed after the deadline of November 25, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for cost to be incurred during the 1997/98 fiscal year must be filed with the State Controller's Office and postmarked by November 25, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997/98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which the cost will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual cost incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual cost must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which the cost will be incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the increased cost incurred for the following activities:

A. Initial One-Time Costs

Costs to develop, or update and adopt, internal policies and procedures to fulfill the requirements of Penal Code § 679.02, Subdivision (a)(12), (A), (B), and (C).

B. Ongoing Costs

Costs to notify, by any reasonable means available, the victim of a specified violent felony, or in the event of a homicide, the victim's next of kin, of a pending pretrial disposition, or to notify the victim of any felony of a pending pretrial disposition upon the request of the victim (generally, this requirement can be accomplished with a form letter).

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g., service fees collected, federal funds, other state funds etc.,) as a result of this mandate shall be identified and deducted so only the net local cost is claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CVR-1 and CVR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form CVR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CVR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits. In lieu of actual time, the average number of hours devoted to each function may be claimed if supported by a documented time study. A time study may be appropriate for functions that are relatively short in duration and repetitive. If the claim is based on a time study, submit with the claim all time documentation for the Controller's review of the study's precision and reliability.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. Purchases made shall be claimed at the actual price after deducting for all cash discounts, rebates, and allowances received by the claimant.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Fixed Assets (Land, Building, Equipment and Fixtures)

Compensation for fixed asset costs are reimbursable utilizing the procedure provided in the Office and Management Budget Circular A-87 (OMB A-87). Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency's service-wide cost allocation plan under the cost element "Use Allowance". Where a depreciation method is followed, adequate property records must be maintained and any generally accepted method of computing depreciation may be used. However, the method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

List the cost of fixed assets acquired specifically for the purpose of this mandate. Describe the purpose of the fixed asset. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset which is used for purposes of the program is reimbursable.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(5) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form CVR-1, Claim Summary

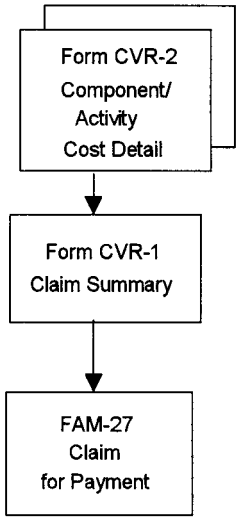
This form is used to summarize direct cost by cost component and compute allowable indirect cost for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must provide the number of victims notified in the fiscal year of claim. Direct costs summarized on this form are derived from form CVR-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form CVR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



Form CVR-2 Component/Activity Cost Detail

Complete a separate form CVR-2 for each cost component for which costs are claimed.

1. Initial One-time Costs
2. Ongoing Costs

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
CRIME VICTIMS' RIGHTS

For State Controller Use Only
(19) Program Number 00158
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 158

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data

(22) CVR-1, (03)	
(23) CVR-1, (04)(1)(e)	
(24) CVR-1, (04)(2)(e)	
(25) CVR-1, (06)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 411, Statutes of 1995, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 411, Statutes of 1995.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 411, Statutes of 1995, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 158	CRIME VICTIMS' RIGHTS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CVR-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form CVR-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., CVR-1, (03), means the information is located on form CVR-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS CRIME VICTIMS' RIGHTS CLAIM SUMMARY	FORM CVR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of victims notified in the fiscal year of claim	

Direct Costs	**Object Accounts**				
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Total
1. Initial One-time Costs					
2. Ongoing Costs					
(05) Total Direct Costs					

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

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

CRIME VICTIMS' RIGHTS CLAIM SUMMARY Instructions	FORM CVR-1

(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 form CVR-1 should be completed for each department.

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

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

(03) Enter the number of victims notified in the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the total from form CVR-2, line (05), columns (d), (e), (f), and (g) to form CVR-1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (e).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS CRIME VICTIMS' RIGHTS COMPONENT/ACTIVITY COST DETAIL	FORM CVR-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Initial One-time Costs ☐ Ongoing Costs

(04) Description of Expenses: Complete columns (a) through (g).			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	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets
(05) Total ☐ Subtotal ☐ Page:____of____						

CRIME VICTIMS' RIGHTS COMPONENT/ACTIVITY COST DETAIL Instructions	**FORM CVR-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 form CVR-2 should be completed for each department.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CVR-2 shall be prepared for each applicable component.

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

Object/ Sub object Accounts	**Columns**							**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries			
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Dates of Service			Itemized Cost of Services Performed		Invoice
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Itemized Cost of Fixed Asset Purchased	Invoice

(05) Total line (04), columns (d), (e), (f), and (g) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form CVR-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

DEVELOPMENTALLY DISABLED: ATTORNEY'S SERVICES

1. Summary of Chapter 694/75

Under laws prior to Chapter 694/75, developmentally disabled persons did not have the right to a court appointed public defender or other attorneys prior to the appointment of the Director of Developmental Services as the guardian or conservator. Similarly, mentally retarded persons who are a danger to themselves or others did not have the right to a court appointed public defender or other attorneys at proceedings for commitment or recommitment to a state hospital.

Chapter 694, Statutes of 1975, provides the right for such persons to have the court appoint the public defender or another attorney to represent them. The person must pay the cost of such legal services if he/she is able.

2. Eligible Claimants

Any county that has incurred increased costs as a result of this mandate is eligible to claim reimbursement of costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget Act or in special legislation. To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to the county auditor's office.

4. Types of Claims

A. Entitlement Claims

This program has been included in the State Mandates Apportionment System (SMAS). The SMAS is a process where a claimant receives an annual apportionment, reflective of the program's costs. A claimant is eligible to be included in the SMAS after having established a base year entitlement for the program. The State Controller's Office determines a base year entitlement by averaging the claimant's actual costs for any three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. With an established base year entitlement, no further claims need to be filed. Claimant will receive annually, by November 30, an apportionment adjusted for any change in the implicit price deflator.

A claimant with no base year entitlement may begin submitting reimbursement claims for a minimum of three consecutive fiscal years or entitlement claims covering the preceding three consecutive fiscal years. The three consecutive fiscal years of costs can be a combination of entitlement and reimbursement claims. There is no statutory deadline for filing entitlement claims. However, entitlement claims and supporting documents should be filed by November 30 to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs. Entitlement claims

are only for the purpose of establishing a base year entitlement and not to be used for claiming of reimbursement.

B. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year. A claim for reimbursement or an estimate must exceed $200 per program per fiscal year.

C. Filing Deadline

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim may be filed.

An estimated claim must be filed with the State Controller's Office and postmarked by **November 30** of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by **November 30** following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

5. Reimbursement

Eligible claimants will be reimbursed for costs incurred under the two sections:

A. Developmentally Disabled Persons

Health and Safety Code Section 416.95 granted developmentally disabled persons for whom guardianship or conservatorship is sought, the right to have the court appoint a public defender or another attorney to represent the person in the commitment hearings. If the person does not have an attorney for the proceeding, the court is required to appoint an attorney to represent the person.

(1) The cost of court appointed attorneys and clerical support, including case preparation and representation at the proceeding, is a reimbursable cost.

B. Mentally Retarded Persons

Welfare and Institution Code Section 6500 provides for commitments and recommitments to a state hospital for mentally retarded persons who may be a danger to themselves or others. In these judicial proceedings, the person is entitled to legal counsel and if the person does not have an attorney, the court is required to appoint a public defender or another attorney to represent the person.

(1) The cost of court appointed attorneys and clerical support, including case preparation and representation at the proceeding, is a reimbursable cost.

6. Reimbursement Limitations

A. Any offsetting savings or reimbursement the claimant received from any source, as a result of this mandate, must be deducted from the amount claimed.

B. Reimbursement for replacement or change of placement hearings are not reimbursable under this mandate, refer to "Judicial Proceedings", (Chapter 644/80).

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms DDAS-1 and DDAS-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

B. Form DDAS-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form DDAS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Office Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Give the name(s) of contractor(s) who performed the services. Describe the activities performed by each named contractor, inclusive dates when services were performed, actual time spent performing the mandate and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form DDAS-1, Claim Summary

This form is used to summarize direct costs by claim component and compute the allowable indirect costs for the mandate. Claim statistics shall identify the work performed for which costs are claimed. The claimant must show the following: (1) The number of developmentally disabled cases which were provided with legal representation, and (2) the number of mentally retarded cases which were provided with legal representation. Direct costs on this form are derived from form DDAS-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

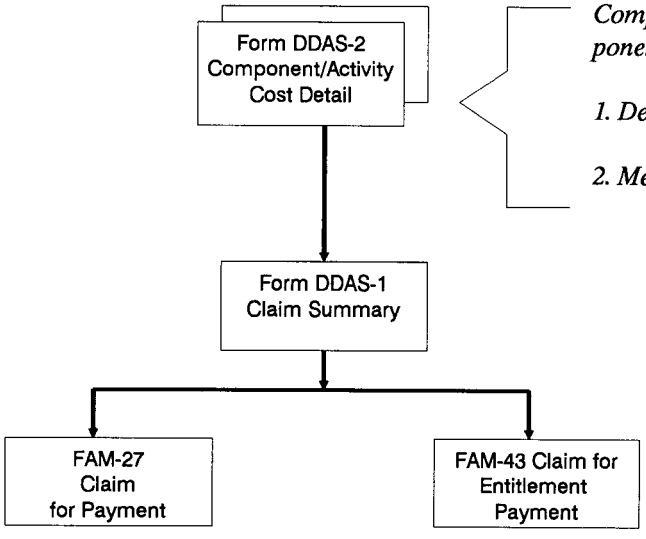
C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from form DDAS-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

D. Form FAM-43, Entitlement Claim

This form is used to certify the actual costs incurred for a fiscal year for the purpose of establishing a base year entitlement. No payment is made for an entitlement claim.

Illustration of Claim Forms



Form DDAS-2 Component/Activity Cost Detail
Complete a separate Form DDAS-2, for each component in which expenses are claimed.

1. Developmentally Disabled Persons.

2. Mentally Retarded Persons.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
DEVELOPMENTALLY DISABLED: ATTORNEYS' SERVICES

For State Controller Use Only
(19) Program Number 00087
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 087

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) DDAS-1, (03)(1)	
(23) DDAS-1, (03)(2)	
(24) DDAS-1, (04)(1)(d)	
(25) DDAS-1, (04)(2)(d)	
(26) DDAS-1, (06)	
(27) DDAS-1, (11)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 694, Statutes of 1975, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 694, Statutes of 1975.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 694, Statutes of 1975, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 087	DEVELOPMENTALLY DISABLED: ATTORNEYS' SERVICES Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form DDAS-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form DDAS-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., DDAS-1, (03)(1), means the information is located on form DDAS-1, block (03), line (1). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS DEVELOPMENTALLY DISABLED: ATTORNEY'S SERVICES CLAIM SUMMARY	FORM DDAS-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___
	Entitlement	☐	

Claim Statistics

(03) Number of cases processed for:	
1. Developmentally Disabled Persons	
2. Mentally Retarded Persons	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Developmentally Disabled Persons				
2. Mentally Retarded Persons				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

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

DEVELOPMENTALLY DISABLED: ATTORNEY'S SERVICES CLAIM SUMMARY Instructions	FORM DDAS-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03)
1. Enter the number of Developmentally Disabled Person cases that were provided with legal representation.
2. Enter the number of Mentally Retarded Persons cases that were provided with legal representation.

(04) Reimbursable Components. For each reimbursable component, enter the total from form DDAS-2, line (05), columns (d), (e), and (f) to form DDAS-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS DEVELOPMENTALLY DISABLED: ATTORNEY'S SERVICES COMPONENT/ACTIVITY COST DETAIL	FORM DDAS-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Developmentally Disabled Persons ☐ Mentally Retarded Persons

(04) Description of Expenses: Complete columns (a) through (f).			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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

DEVELOPMENTALLY DISABLED: ATTORNEY'S SERVICES COMPONENT/ACTIVITY COST DETAIL Instructions	FORM DDAS-2

(01) Enter the name of the claimant.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form DDAS-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form DDAS-1, block (04), columns (a), (b), and (c) in the appropriate row.

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS

1. Summary of the Mandate

Chapter 246, Statutes of 1995, added a new subdivision (b) to Penal Code section 13701. Subdivision (b) requires the development, adoption, and implementation of written arrest policies for domestic violence offenders by July 1, 1996. Further, under subdivision (b), a local agency is required to obtain input from local domestic violence agencies in developing the arrest policies.

Previously, local agencies were required to develop, adopt, and implement written policies for response to domestic violence calls and were encouraged, but not obligated, to consult with domestic violence experts.

On September 25, 1997, the Commission adopted its Statement of Decision finding that Penal Code section 13701, subdivision (b), as added by Chapter 246, Statutes of 1995, imposed a reimbursable state mandated program upon local law enforcement agencies within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

2. Eligible Claimants

Any city, county, or city and county, employing law enforcement officers and incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering the period January 1, 1996, through June 30, 1996, and fiscal years 1996-97, 1997-98, and 1998-99, may be made available in a future appropriation subject to approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to city fiscal officers, and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the cost actually incurred for a prior fiscal year. An estimated claim shows the cost to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to section 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county, as fiscal agent for local agencies, may submit a combined claim in excess of $200 on behalf of two or more agencies within the county even if the individual agency's claim does not exceed $200. A combined claim must show the individual claim costs for each local agency. Once a combined claim is filed, all subsequent fiscal years relating to

the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating agency. An agency may withdraw from the combined claim form by providing the county and the State Controller's Office with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code section 17561, subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of the claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the period January 1, 1996, through June 30, 1996, and fiscal years 1996-97 and 1997-98 must be filed with the State Controller's Office and postmarked by February 24, 1999. If the reimbursement claim is filed after the deadline of February 24, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by February 24, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under " 19__- 19__ Reimbursement Claim," and/or "19__- 19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the cost will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual cost incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual cost must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the cost will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, supplies, services, travel, and training, are reimbursable for the following activities:

A. Initial One-Time Costs

(1) Development of Written Arrest Policies

(a) Meeting and conferring with "Local Domestic Violence Agencies" to obtain input in the development of the written arrest policies.

(b) Developing written arrest policies that:

i. Encourage the arrest of domestic violence offenders if there is a probable cause that an offense has been committed;

ii. Require the arrest of an offender, absent exigent circumstances, if there is probable cause that a protective order issued under Chapter 4 (commencing with section 2040) of Part 1 of Division 6, Division 10 (commencing with section 6200), or Chapter 6 (commencing with section 7700) of Part 3 of Division 12, of the Family Code, or section 136.2 of the Penal Code, has been violated;

iii. Discourage, when appropriate, but not prohibit, dual arrests; and

iv. Require peace officers to make reasonable efforts to identify the primary aggressor in any incident. In identifying the primary aggressor, an officer shall consider the intent of the law to protect victims of domestic violence from continuing abuse, the threats creating fear of physical injury, the history of domestic violence between the persons involved, and whether either person acted in self-defense.

(2) Adoption of Written Policies

Meetings between the local law enforcement agency and appropriate local government official(s) on adoption of written policies.

(3) Training Officers About Written Arrest Policies

(a) Printing and distributing the new written domestic violence arrest policies to all stations, substations, and other sites that normally respond to incidents of domestic violence.

(b) Development of instructional aids and training materials for purposes of training local law enforcement officers who normally respond to incidents of domestic violence on the new domestic violence policies.

(c) Training local law enforcement officers who normally respond to incidents of domestic violence on the new domestic violence policies.

B. Ongoing Costs

Implementation of Written Arrest Policies

Implementation of new written arrest policies is to identify the primary aggressor. The activities required to identify the primary aggressor are based on training material developed by the Commission on Peace Officers Standards and Training (POST).

Interview of both parties involved in the domestic violence incident.

Consideration of the following factors:

(a) Size of the parties

(b) Use of weapons

(c) Is one party stronger than the other

(d) Is one party specially trained in martial arts, boxing, or hand-to-hand combat techniques

(e) Who is afraid

(f) Who has the more serious injuries

(g) Location and nature of injuries (offensive vs. defensive)

(h) Did one party escalate the level of violence (push followed by serious beating)

(i) History of abuse (is one person usually the aggressor)

(j) Timing of the second arrest (person claimed to have been assaulted only after arrested)

(k) Existence of court protective orders

(l) Demeanor of the parties

(m) Use of alcohol and drugs

(n) Existence of corroborating evidence or witnesses

(o) Criminal history

(p) Other legal defenses

(q) Indicators of defensive injuries including wounds on victim's palm(s) of hand(s); wounds on inside and outside of victim's arms; bumps on victim's head (especially the back); bite marks on perpetrator's chest, biceps, or forearms; and scratches on perpetrator's face, chest, neck (strangulation cases).

7. Uniform Cost Allowance

Pursuant to Government Code section 17557, the Commission on State Mandates has adopted a uniform cost allowance for reimbursement in lieu of payment of total actual costs incurred. The uniform cost allowance is applied only to Section 6, Reimbursable Activities, Component B, Implementation of New Policies, and covers all costs (direct and indirect) of performing activities described under Component B. The uniform cost allowance provides the following:

> A standard time of twenty nine (29) minutes may be claimed to identify the primary aggressor in any domestic violence incident. The standard time of twenty nine (29) minutes is broken down as follows:
>
> - Seventeen (17) Minutes - Interview of both parties
> - Twelve (12) Minutes - Consideration of the factors listed above
>
> The total cost will be determined by multiplying the number of reported responses times the average productive hourly rate, including applicable indirect costs as specified in Section 9 F, herein, times 0.48 hour (29 minutes divided by 60 minutes).

8. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only the net local cost is claimed.

9. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms DAPS-1 and DAPS-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form DAPS-2, DAPS -2.1, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form DAPS-2 and/or DAPS 2.1 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits.

Reimbursement of personal services include compensation paid 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 the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure.

(2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of the supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

(3) Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) 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 rendered and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the validity of the expenditure.

(4) Fixed Assets

List the cost of fixed assets acquired specifically for the purpose of this mandate. Explain the use of each fixed asset. Leased fixed assets (with an option to purchase), are considered purchases. The cost of the fixed asset cannot be expensed for the year of purchase, unless permitted by the Commission on State Mandates. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset which is used for purposes of the program is reimbursable.

Compensation for fixed asset costs are reimbursable utilizing the procedure provided in the Office and Management Circular A-87 (OMB A-87). Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency's service-wide cost allocation plan under the cost element "Use Allowance". Where a depreciation method is followed, adequate property records must be maintained and any generally accepted method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

Source documents may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the purchases.

(5) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

(6) Training

The cost of training specified in Section 6, Reimbursable Activities, is eligible for reimbursement. Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem.

Source documents may include, but are not limited to, receipts, employee time sheets, travel expense claim, and other documents evidencing the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form DAPS-1, Claim Summary

This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed

during the period for which costs are claimed. Direct costs summarized on this form are derived from form DAPS-2 and carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form DAPS-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Cost Accounting Statistics

The Commission on State Mandates requests that claimants send a copy of form DAPS-1 for the initial year's reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile: (916) 445-0278. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

E. Direct Costs

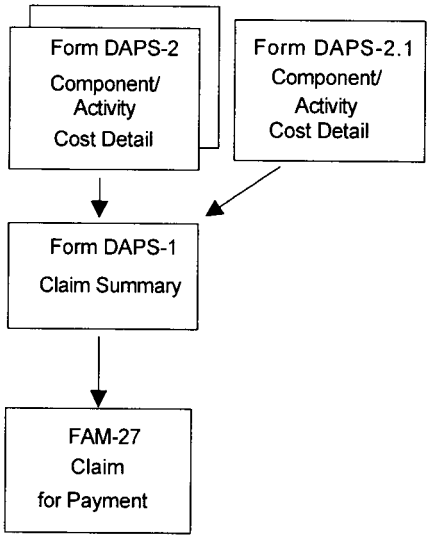
Direct costs are defined as costs that can be specifically traced to goods, services, units, programs, activities, or functions.

F. Indirect Costs

Indirect costs are defined as costs that are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is reimbursable utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Proposal (ICRP) for the department if an indirect cost rate in excess of 10% is claimed. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate is in excess of 10%.

Illustration of Claim Forms



Form DAPS-2 Component/Activity Cost Detail

Complete a separate form DAPS-2 for each cost component for which costs are claimed.

1. Development/Adoption of Written Arrest Policies
2. Training Officers About Written Arrest Policies
3. Implementation of Writtten Arrest Policies

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS

For State Controller Use Only
(19) Program Number 00167
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **167**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) DAPS-1, (04)(1)(f)	
(23) DAPS-1, (04)(2)(f)	
(24) DAPS-1, (04)(3)(f)	
(25) DAPS-1, (06)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 246, Statutes of 1995, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 246, Statutes of 1995.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 246, Statutes of 1995, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 167	DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form DAPS-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form DAPS-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., DAPS-1, (04)(1)(f), means the information is located on form DAPS-1, block (04), line (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., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS CLAIM SUMMARY	FORM DAPS-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___

Claim Statistics

(03) Leave blank	

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Travel and Training	(e) Contract Services	(f) Total
1. Development/Adoption of Written Arrest Policies						
2. Training Officers about Written Arrest Policies						
3. Implementation of Written Arrest Policies						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

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

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS CLAIM SUMMARY Instructions	FORM DAPS-1

(01) Enter the name of the claimant.

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

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

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the total from form DAPS-2, line (05), columns (d) through (h) to form DAPS-1, block (04), columns (a) through (e) in the appropriate row. Total each row.

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

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(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 Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS COMPONENT/ACTIVITY COST DETAIL	FORM DAPS-2.1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Implementation of Written Arrest Policies	
(a) Number of reported domestic violence incident responses in the fiscal year of claim	
(b) Average productive hourly rate	

Unit Cost Method

(04) Total Costs [{Line (03)(a) x line (03)(b)} x 0.48]	

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM DAPS-2.1

(01) Enter the name of the claimant.

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

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

(03) Implementation of Written Arrest Policies.

(a) Enter the number of reported domestic violence incident responses in the fiscal year of claim.

(b) Enter the average productive hourly rate of law enforcement officers.

(04) Total Costs. Multiply line (03)(a) by line (03)(b) times 0.48 hour. Carry the amount forward to DAPS-1, line (04)(3)(a).

MANDATED COSTS DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS COMPONENT/ACTIVITY COST DETAIL	FORM DAPS-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Development/Adoption of Written Arrest Policies

☐ Training Officers about Written Arrest Policies

(04) Description of Expenses: Complete columns (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	(e) Benefits	(f) Services and Supplies	(g) Travel and Training	(h) Fixed Assets
(05) Total ☐ Subtotal ☐ Page:____of____							

DOMESTIC VIOLENCE ARREST POLICIES AND STANDARDS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM DAPS-2

(01) Enter the name of the claimant.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form DAPS-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

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

(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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form DAPS-1, block (04), columns (a) through (e) in the appropriate row.

DOMESTIC VIOLENCE TREATMENT SERVICES AUTHORIZATION AND CASE MANAGEMENT

1. Summary of Chapters 183/92, 184/92, 28/94, and 641/95

Penal Code Sections 1000.93, 1000.94, and 1000.95
Penal Code Sections 273.5, Subdivisions (e), (f), (g), (h), and (i)
Penal Code Section 1203.097
As repealed, added, or amended by Chapters 183 and 184, Statutes of 1992, Chapter 28, Statutes of 1994, Chapter 641, Statutes of 1995

Legislation provides that if an accused is convicted of a domestic violence crime and granted probation as part of sentencing, the defendant is required to successfully complete a batterer's treatment program as a condition of probation.

The Commission on State Mandates determined that probation is a penalty for conviction of a crime. The successful completion of probation is required before the unconditional release of the defendant. If the defendant fails to successfully complete a batterer's treatment program, the test claim legislation subjects the defendant to further sentencing and incarceration.

Since the Legislature changed the penalty for domestic violence crimes by changing the requirements for probation, the Commission determined that the "crimes and infractions" disclaimer in Government Code Section 17556, Subdivision (g), applies to this claim. The Commission also concluded that Subdivision (g) applies to those activities required by the test claim legislation that are directly related to the enforcement of the statute that changed the penalty for a crime.

On November 30, 1998, the Commission on State Mandates determined that the activities listed below are not directly related to the enforcement of the test claim statute under Government Code Section 17556, Subdivision (g) and, therefore, are reimbursable.

A. Administration and regulation of batterer's treatment programs (Pen. Code § 1203.097, Subds. (c)(1), (c)(2), and (c)(5)), offset by the claimant's fee authority under Penal Code Section 1203.097, Subdivision (c)(5)(B).

B. Providing services for victims of domestic violence (Pen. Code § 1203.097, Subd. (b)(4).

C. Assessing the future probability of the defendant committing murder (Pen. Code § 1203.097, Subd. (b)(3)(I)).

2. Eligible Claimants

Any city, county, or city and county incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering the period January 1, 1996, through June 30, 1996, and fiscal years 1996-97, 1997-98, and 1998-99 will be made available in a future appropriation act subject to approval of the Legislature and the Governor.

To determine if funding is available for the current fiscal year, refer to the schedule "Appropriations for State Mandated Cost Programs" in the *Annual Claiming Instructions for*

State Mandated Costs issued in October of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the period January 1, 1996, through June 30, 1996, and 1996-97 and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by June 25, 1999. If the reimbursement claim is filed after the deadline of June 16, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by June 25, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs," contained in the cover letter for mandated cost programs issued annually in October, that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in

which the cost will be incurred. If the claim is filed after the deadline, but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, supplies, services, training, and travel for the following activities only are eligible for reimbursement:

A. Administration and regulation of batterers' treatment programs (Pen. Code § 1203.097, Subds. (c)(1), (c)(2), and (c)(5)) offset by the claimant's fee authority under Penal Code Section 1203.097, Subdivision (c)(5)(B).

1. Development of an approval and annual renewal process for batterers' programs not previously claimed under former Penal Code Sections 1000.93 and 1000.95 (one-time activity).

   a. Meeting and conferring with and soliciting input from criminal justice agencies and domestic violence victim advocacy programs.

   b. Staff training regarding the administration and regulation of batterers' treatment programs (once for each employee performing the mandated activity).

2. Processing of initial and annual renewal approvals for vendors, including:

   a. application review;

   b. on-site evaluations; and

   c. notification of application approval, denial, suspensions, or revocation.

B. Victim Notification (Pen. Code § 1203.097, Subd. (b)(4)).

1. The probation department shall attempt to:

   a. Notify victims regarding the requirement for the defendant's participation in a batterer's program.

   b. Notify victims regarding available victim resources.

   c. Inform victims that attendance in any program does not guarantee that an abuser will not be violent.

2. Staff training on the following activities:

   a. Notify victims regarding the requirement for the defendant's participation in a batterer's program and inform victims that attendance does not guarantee that an abuser will not be violent (once for each employee performing the mandated activities).

   b. Notify victims regarding available victims resources (once-a-year training for each employee performing the mandated activity).

C. Assessing the future probability of the defendant committing murder (Pen. Code § 1203.097, Subd. (b)(3)(I)).

1. Evaluation and selection of a homicidal risk assessment instrument.

2. Purchasing or developing a homicidal risk assessment instrument.

3. Training staff on the use of the homicidal risk assessment instrument.
4. Evaluation of the defendant using the homicidal risk assessment instrument, interviews, and investigation to assess the future probability of the defendant committing murder.

In the event a local agency obtains a new homicidal risk instrument, documentation substantiating the improved value of the new instrument is required to be provided with the claim.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only the net local cost is claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer-generated report in substitution for forms DVTS-1 and DVTS-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form DVTS-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form DVTS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid 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 the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with

this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents providing evidence of the validity of the expenditures.

(3) Contract Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents providing evidence of the validity of the expenditures.

(4) Equipment

Compensation for fixed asset costs are reimbursable utilizing the procedure provided in the Office and Management Budget Circular A-87 (OMB A-87). Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency's service-wide cost allocation plan under the cost element "Use Allowance." Where a depreciation method is followed, adequate property records must be maintained and any generally accepted method of computing depreciation may be used. However, the method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

List the cost of equipment acquired specifically for the purpose of this mandate. If the equipment is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the equipment that is used for purposes of the program is reimbursable.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents providing evidence of the validity of the purchases.

(5) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents providing evidence of the validity of the expenditures.

(6) Training

Only the cost of a reasonable number of employees attending the training is reimbursable. Give the class title, dates, location, and name(s) of the employee(s)

attending training associated with the mandate. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem. Reimbursement for travel expenses, lodging, and per diem shall not exceed those rates which are applicable to state employees. Refer to the Appendix "State of California Travel Expense Guidelines."

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents providing evidence of the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds were appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form DVTS-1, Claim Summary

This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Direct costs summarized on this form are derived from form DVTS-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

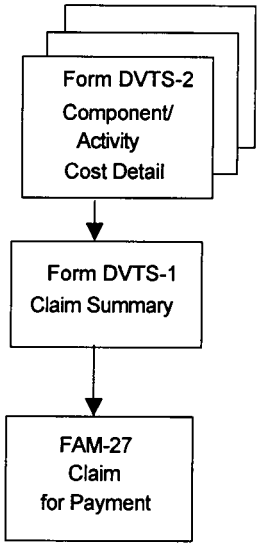
C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form DVTS-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Cost Accounting Statistics

The Commission on State Mandates requests that claimants send a copy of form DVTS-1 for each of the initial year's reimbursement claims by mail to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, or by facsimile, (916) 445-0278. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

Illustration of Claim Forms



Form DVTS-2 Component/Activity Cost Detail

Complete a separate form DVTS-2 for each cost component for which expenses are claimed.

A. Administration and Regulation of Batterers' Treatment Program.

B. Victim Notification.

C. Assessing Future Probability of Defendant Committing Murder.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
DOMESTIC VIOLENCE TREATMENT SERVICES AUTHORIZATION AND CASE MANAGEMENT

For State Controller Use Only
(19) Program Number 00177
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 177

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data

(22) DVTS-1, (03)(a)	
(23) DVTS-1, (03)(b)	
(24) DVTS-1, (04)(1)(f)	
(25) DVTS-1, (04)(2)(f)	
(26) DVTS-1, (04)(3)(f)	
(27) DVTS-1, (06)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due to Claimant	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 183, Statutes of 1992, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 183, Statutes of 1992.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 183, Statutes of 1992, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 177	DOMESTIC VIOLENCE TREATMENT SERVICES AUTHORIZATION AND CASE MANAGEMENT Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form DVTS-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form DVTS-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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 (26) for the reimbursement claim, e.g., DVTS-1, (03)(a), means the information is located on form DVTS-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS
DOMESTIC VIOLENCE TREATMENT SERVICES - AUTHORIZATION AND CASE MANAGEMENT
CLAIM SUMMARY

FORM DVTS-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/19___

(03) (a) Number of vendor applications reviewed during the fiscal year of claim	
(b) Number of domestic violence cases for which the victim was notified pursuant to Penal Code Section 1203.097(b)(4) during the fiscal year of claim	

Direct Costs

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Training and Travel	(e) Fixed Assets	(f) Total
1. Administration and Regulation of Batterers' Treatment Programs						
2. Victim Notification						
3. Assessing Future Probability of Defendant Committing Murder						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable		
(10) Less: Amount Received from Penal Code § 1203.097(c)(5)(B) and Other Applicable		
(11) Total Claimed Amount	[Line (08) - {Line (09) + Line (10)}]	

DOMESTIC VIOLENCE TREATMENT SERVICES - AUTHORIZATION AND CASE MANAGEMENT CLAIM SUMMARY Instructions	FORM DVTS-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) (a) Enter the number of vendor applications that were reviewed during the fiscal year of claim.
(b) Enter the number of domestic violence cases for which the victim was notified pursuant to Penal Code Section 1203.097(b)(4) during the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form DVTS-2, line (05), columns (d) through (h) to form DVTS-1, block (04) columns (a) through (e) in the appropriate row. Total the rows.

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

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have their own ICRP.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(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 Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from Penal Code Section 1203.097(c)(5)(B), 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 Savings, 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.

MANDATED COSTS
DOMESTIC VIOLENCE TREATMENT SERVICES - AUTHORIZATION AND CASE MANAGEMENT
COMPONENT/ACTIVITY COST DETAIL

FORM DVTS-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

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

☐ Administration and Regulation of Batterers' Treatment Programs

☐ Victim Notification

☐ Assessing Future Probability of Defendant Committing Murder

(04) Description of Expenses: Complete columns (a) through (h).

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

DOMESTIC VIOLENCE TREATMENT SERVICES - AUTHORIZATION AND CASE MANAGEMENT COMPONENT/ACTIVITY COST DETAIL Instructions	FORM DVTS-2

(01) Enter the name of the claimant.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form DVTS-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in line (03), enter the employee's name, position title, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, training and travel expenses. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours					
Benefits	Activities	Benefit Rate			Benefits = Benefit Rate x Salaries				
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used			
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Invoices
Travel and Training Travel	Purpose of Trip Name and Title	Per Diem Rate Mileage Rate	Days Miles Transportation Mode				Rate x Days or Miles Total Transportation Cost		
Training	Employee Name & Title Name of Class		Dates Attended				Registration Fee		
Equipment	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used					Itemized Cost of Equipment	Invoice

(05) Total line (04), columns (d), (e), (f), (g), and (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 for the component/activity, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form DVTS-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-11

ELDER ABUSE TRAINING

JULY 30, 2001

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

Penal Code Section (PC §) 13515 as added by Chapter 444, Statutes of 1997, requires every city police officer or deputy sheriff at a supervisory level and below who is assigned field or investigative duties to complete an elder abuse training course certified by the Commission on Peace Officer Standards and Training (POST) by January 1, 1999, or within eighteen months of assignment to field duties. Completion of the course may be satisfied by telecourse, video training tape, or other instruction. The training shall, at a minimum, include all of the following subjects:

(a) Relevant laws;
(b) Recognition of elder and dependent adult abuse;
(c) Reporting requirements and procedures;
(d) Neglect of elders and dependent adults;
(e) Fraud of elders and dependent adults;
(f) Physical abuse of elders and dependent adults;
(g) Psychological abuse of elders and dependent adults; and
(h) The role of the local adult protective services and public guardian offices.

On January 25, 2001, the COSM determined that PC § 13515 establishes costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, city and county that employs police officers or deputy sheriffs and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of PC § 13515 are reimbursable for the period January 1, 1998, to June 30, 1998, and fiscal years 1998-99 through 2000-01 and must be filed with the SCO and be delivered or postmarked on or

before **November 27, 2001**. Estimated claims for the 2001-02 fiscal year must also be delivered or postmarked on or before **November 27, 2001**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. Claims should be rounded to the nearest dollar.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P’s & G’s adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

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

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

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: May 24, 2001
f:/mandates/1998/tc/98tc12/pg052401

PARAMETERS AND GUIDELINES

Penal Code Section 13515
Statutes of 1997, Chapter 444

Elder Abuse Training

I. SUMMARY AND SOURCE OF THE MANDATE

Statutes of 1997, Chapter 444 enacted Penal Code section 13515, which requires that every city police officer or deputy sheriff at a supervisory level and below assigned field or investigative duties shall receive elder abuse training by January 1, 1999 or within 18 months of assignment to field duties.

On January 25, 2001, the Commission adopted its Statement of Decision that the test claim legislation constitutes a reimbursable state mandated program upon local governments within the meaning of article XIIIB, section 6 of the California Constitution and Government Code section 17514 when:

- The elder abuse training occurs during the employee's regular working hours; or
- The elder abuse training occurs outside the employee's regular working hours **and** there is an obligation imposed by an MOU existing on September 24, 1997 (the effective date of the statute) that requires the local agency to provide or pay for continuing education training.

For the following activities:

- Costs to present the one-time, two-hour course in the form of trainer time and necessary materials provided to trainees; and
- Salaries, benefits and incidental expenses for each city police officer or deputy sheriff to receive the one-time, two-hour course on elder abuse in those instances where the police officer or deputy sheriff has already completed their 24 hours of continuing education when the requirement of section 13515 applied to the particular officer, and when a new two-year training cycle does not commence until after the deadline for that officer or deputy to complete elder abuse training.

II. ELIGIBLE CLAIMANTS

Counties, cities, and a city and county that employ police officers or deputy sheriffs are eligible claimants.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code states that a test claim must be submitted on or before June 30 following a fiscal year to establish eligibility for reimbursement for that fiscal year. On January 21, 1999, the City of Newport Beach filed the subject test claim. Statutes of 1997,

Chapter 444 became effective on January 1, 1998. Therefore, costs incurred for Statutes of 1997, Chapter 444 are eligible for reimbursement on or after January 1, 1998.

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

If total costs for a given year do not exceed $200.00, no reimbursement shall be allowed, except as otherwise allowed by Government Code, section 17564.

IV. REIMBURSABLE ACTIVITIES

The activities specified below are reimbursable ***only*** under the following circumstances:

- When the elder abuse training occurs during the employee's regular working hours; or
- When the elder abuse training occurs outside the employee's regular working hours **and** there is an obligation imposed by an MOU existing on September 24, 1997 (the enactment date of the statute) that requires the local agency to provide or pay for continuing education training.

In either circumstance listed above, for each eligible claimant, all direct and indirect costs of labor, supplies and services, training and travel for the performance of the following activities, are eligible for reimbursement:

- Costs to present the one-time, two-hour course in the form of trainer time and necessary materials provided to trainees; and
- Salaries, benefits and incidental expenses for each city police officer or deputy sheriff to receive the one-time, two-hour course on elder abuse in those instances where the police officer or deputy sheriff has already completed their 24 hours of continuing education when the requirement of Government Code section 13515 applied to the particular officer, and when a new two-year training cycle does not commence until after the deadline for that officer or deputy to complete elder abuse training.

However, the costs of training city police officers or deputy sheriffs hired after September 24, 1997, the enactment date of the test claim statute, are not reimbursable because such officers can apply the two-hour elder abuse training course towards their 24-hour requirement.

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity described in Section IV of this document.

A. Direct Costs

Direct Costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related fringe benefits.

Reimbursement for personnel services includes compensation paid 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 the employer's contributions to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. Materials and Supplies

   Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

   Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) 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. Submit contract consultant and attorney invoices with the claim.

4. Travel

   Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.

5. Training

   The cost of training an employee to perform the mandated activities, as specified in Section IV of these parameters and guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

B. Indirect Costs

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those 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.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

VI. SUPPORTING DATA

For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code, section 17558.5, subdivision (a).

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject 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 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

Pursuant to Title 2, California Code of Regulations, section 1183.2, parameters and guidelines amendments filed before the deadline for initial claims as specified in the claiming instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
ELDER ABUSE TRAINING

For State Controller Use Only	Program
(19) Program Number 00205	205
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) EAT-1, (04)	
(23) EAT-1, (05)(1)(f)	
(24) EAT-1, (05)(2)(f)	
(25) EAT-1, (07)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 444, Statutes of 1997, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 444, Statutes of 1997.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 444, Statutes of 1997, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 205	ELDER ABUSE TRAINING Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form EAT-1 and enter the amount from line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (12) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form EAT-1, line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (12) of each form.

(14) **Filing Deadline**. **Initial Claims of Ch. 444/97**. If the reimbursement claims for the period 1/1/98 to 6/30/98 and fiscal years 1998-99 through 2000-01 are filed after **November 27, 2001**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., EAT-1, (05)(1)(f), means the information is located on form EAT-1, block (05), line (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., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 205	MANDATED COSTS ELDER ABUSE TRAINING CLAIM SUMMARY	FORM EAT-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year _____ / _____
(03) Department		

Claim Statistics

(04) Number of police officers or deputy sheriffs who received training during the fiscal year	

Direct Costs	**Object Accounts**					
(05) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Travel	(f) Total
1. Trainer Time and Expenses						
2. Training for Police Officer/Deputy Sheriff and Expenses						
(06) Total Direct Costs						

Indirect Costs

(07) Indirect Cost Rate	[From ICRP]	%
(08) Total Indirect Costs	[Line (06)(a) x line (07)] or [{Line (06)(a) + line (06)(b)} x line (07)]	
(09) Total Direct and Indirect Costs	[Line (06)(f) + line (08)]	

Cost Reduction

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

Program 205	ELDER ABUSE TRAINING CLAIM SUMMARY Instructions	FORM EAT-1

(01) Claimant. Enter the name of the claimant.

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

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

(03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form EAT-1 should be completed for each department.

(04) Enter the number of police officers or deputy sheriffs who received training during the fiscal year of the claim.

(05) Reimbursable Components. For each reimbursable component, enter the total from form EAT-2, line (05), columns (d) through (h) to form EAT-1, block (05), columns (a) through (e) in the appropriate row. Total each row.

(06) Total Direct Costs. Total columns (a) through (f).

(07) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Indirect Costs. Multiply Total Salaries, line (06)(a), by the Indirect Cost Rate, line (07). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (06)(a), and Total Benefits, line (06)(b), by the Indirect Cost Rate, line (07).

(09) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (06)(f), and Total Indirect Costs, line (08).

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

(11) 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.

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

Program 205	MANDATED COSTS ELDER ABUSE TRAINING COMPONENT/ACTIVITY COST DETAIL	FORM EAT-2

(01) Claimant

(02) Fiscal Year

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

☐ Trainer Time and Expenses ☐ Training for Police Officer/Deputy Sheriff and Expenses

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

Program 205	ELDER ABUSE TRAINING COMPONENT/ACTIVITY COST DETAIL Instructions	FORM EAT-2

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

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form EAT-2 shall be prepared for each applicable component.

(04) ***Date of Hire**. Enter the date of hire for each police officer/deputy sheriff at a supervisory level or below who was assigned to field or investigative duties.

Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), complete columns (a) through (h) by entering 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate	Hours Worked		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 Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Itemized Cost of Services Performed		Invoice
Travel	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	

(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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form EAT-1, block (05), columns (a) through (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-10

EXTENDED COMMITMENT - YOUTH AUTHORITY

JULY 30, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Extended Commitment-Youth Authority. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Welfare and Institutions Code Section (WIC §) 1800 et seq. established the extended commitment procedures for dangerous juvenile offenders. If the Youthful Offender Parole Board (YOPB) determines the discharge of a California Youth Authority (CYA) ward would be physically dangerous to the public due to the individual's mental or physical deficiency, disorder or abnormality, the YOPB shall request the prosecuting district attorney to petition the committing court for an order directing the ward to remain in the custody of the YOPB. This request initiates the extended commitment process.

On January 25, 2001, the COSM determined that WIC § 1800 establishes costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any county that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of WIC § 1800 et seq. are reimbursable for fiscal years 1997-98 through 2000-01 and must be filed with the SCO and be delivered or postmarked on or before **November 27, 2001**. Estimated claims for the 2001-02 fiscal year must also be delivered or postmarked on or before **November 27, 2001**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. Claims should be rounded to the nearest dollar.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be

duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

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

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: May 24, 2001
f:\Mandates\1998\tc\98tc13\PsGs\pg052401

Parameters and Guidelines

Welfare and Institutions Code Sections 1800, 1801 and 1801.5
Statutes of 1984, Chapter 546
Statutes of 1998, Chapter 267

Extended Commitment – Youth Authority

I. SUMMARY AND SOURCE OF THE MANDATE

The test claim legislation requires the district attorney to represent the Youthful Offender Parole Board (YOPB) in civil commitment procedures for the continued involuntary treatment of persons that the YOPB has determined would pose a physical danger to the public if released from the Youth Authority.

On January 25, 2001, the Commission on State Mandates (Commission) adopted its Statement of Decision finding that Welfare and Institutions Code section 1800 imposes a reimbursable state-mandated program upon counties within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for the following activities performed by the prosecuting attorney:

- Reviewing the YOPB's written statement of facts upon which the YOPB bases its opinion that discharge from control of the CYA at the time stated would be physically dangerous to the public;
- Preparing and filing petitions with the superior court for the extended commitment of dangerous CYA wards;
- Representing the state in preliminary hearings and civil trials on petitions for the extended commitment of dangerous CYA wards; and
- Retaining necessary experts, investigators, and professionals to prepare for preliminary hearings and civil trials on petitions for the extended commitment of dangerous CYA wards.

The Commission further concluded that costs incurred by counties for indigent representation by public defenders, custody, and transportation are ineligible for reimbursement under article XIII B, section 6 of the California Constitution and Government Code section 17514 because these costs resulted from statutes enacted prior to January 1, 1975.

II. ELIGIBLE CLAIMANTS

Any county or city and county.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. This test claim was filed by the County of Alameda on May 10, 1999. Therefore, costs

incurred for Statutes of 1984, chapter 546 are eligible for reimbursement on or after July 1, 1997.[1]

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

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

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the direct and indirect costs of labor, materials and supplies, contracted services, fixed assets, travel, and training incurred for the following mandate components are reimbursable:

A. <u>One-time Activities</u>

1. Developing internal policies, procedures, manuals and other materials pertaining to the district attorney representing the YOPB in extended commitment proceedings of CYA wards.
2. Providing each person employed by the district attorney's office that works on the mandated program with training, publication, and information regarding extended commitment proceedings and criteria for determining whether the ward poses a danger to the public due to the individual's mental or physical deficiency, disorder, or abnormality (one-time per employee).

B. <u>Continuing Activities</u>

<u>Administrative</u>

1. Updating internal policies, procedures, manuals and other materials pertaining to the district attorney representing the YOPB in extended commitment proceedings of CYA wards to reflect changes in law due to a court's interpretation of the test claim legislation.
2. Developing and maintaining manual or electronic files pertaining to the district attorney representing the YOPB in extended commitment proceedings of CYA wards.

<u>Extended Commitment Proceedings</u>

Counties are entitled to reimbursement for the following activities only after the YOPB determines that the discharge of a person from the control of the Youth Authority at the stated time would be physically dangerous to the public, and the YOPB requests representation of the district attorney in extended commitment proceedings pursuant to Welfare and Institutions Code section 1800:

3. Reviewing the YOPB's written statement of facts, and files and records, upon which the YOPB bases its opinion that discharge from control of the Youth Authority at the time stated would be physically dangerous to the public.

[1] Statutes of 1998, chapter 267 did not impose any new reimbursable activities on counties.

4. Preparing and filing petitions and supporting documentation with the superior court for the extended commitment, and subsequent recommitment, of CYA wards determined by the YOPB to be physically dangerous to the public if discharged from the control of the Youth Authority.
5. Representing the state in probable cause hearings, civil trials, and hearings on motions in the superior court pertaining to the extended commitment, and subsequent recommitment of CYA wards determined by the YOPB to be physically dangerous to the public if discharged from the control of the Youth Authority.
6. Retaining or hiring necessary experts, investigators, and professionals to prepare for probable cause hearings and civil trials pertaining to the extended commitment, and subsequent recommitment, of CYA wards determined by the YOPB to be physically dangerous to the public if discharged from the control of the Youth Authority.

   Costs to subpoena witnesses, including witness fees and expert witness fees, are reimbursable under this activity.
7. If the district attorney deems it necessary, traveling to and from state hospitals or the ward's place of confinement to obtain medical records, case files, and interview prospective witnesses pertaining to the extended commitment, and subsequent recommitment, of any CYA ward determined by the YOPB to be physically dangerous to the public if discharged from the control of the Youth Authority.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of this document and they must be supported by the following cost element information:

A. Direct Costs

Direct Costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

   Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related employee fringe benefits.

   Reimbursement includes compensation paid 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 the employer's contributions to social security, pension plans, insurance, and workers' compensation insurance. Employee fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.
2. Materials and Supplies

   Identify the expenditures that are a direct cost of this mandate. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be

claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

   Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) 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. Submit contract consultant and attorney invoices with the claim.

4. Fixed Assets

   List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed mandate is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset which is used for the purposes of the mandated program is eligible for reimbursement.

5. Travel

   Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points and travel costs.

6. Training

   The cost of training an employee to perform the mandated activities, as specified in section IV of these parameters and guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. If the training encompasses subjects broader than this mandate, only the pro rata portion of the training costs can be claimed.

B. Indirect Costs

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those 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.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

VI. SUPPORTING DATA

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested. 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 is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject 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 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

Pursuant to Title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
EXTENDED COMMITMENT - YOUTH AUTHORITY

For State Controller Use Only
(19) Program Number 00204
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **204**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) EC-1, (04)	
(23) EC-1, (05)(A)(1)(f)	
(24) EC-1, (05)(A)(2)(f)	
(25) EC-1, (05)(B)(1)(f)	
(26) EC-1, (05)(B)(2)(f)	
(27) EC-1, (07)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 546, Statutes of 1984, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 546, Statutes of 1984.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 546, Statutes of 1984, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 204	EXTENDED COMMITMENT - YOUTH AUTHORITY Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form EC-1 and enter the amount from line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (12) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form EC-1, line (12). If more than one form EC-1 is completed due to multiple department involvement in this mandate, add line (12) of each form EC-1.

(14) **Filing Deadline**. **Initial Claims of Ch. 546/84**. If the reimbursement claims for the fiscal years 1997-98 through 2000-01 are filed after **November 27, 2001**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., EC-1, (05)(A)(1)(f), means the information is located on form EC-1, block (05), section (A), line (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., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 204	MANDATED COSTS EXTENDED COMMITMENT - YOUTH AUTHORITY CLAIM SUMMARY	FORM EC-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___
(03) Department		

Claim Statistics

(04) Number of YOPB requests for extended commitment	

Direct Costs	**Object Accounts**					
(05) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel	(f) Total
A. One-Time Costs						
1. Develop Policies & Procedures						
2. Training, Publication, and Information						
B. Continuing Costs						
1. Administration						
2. Extended Commitment Proceedings						
(06) Total Direct Costs						

Indirect Costs

(07) Indirect Cost Rate	[From ICRP]	%
(08) Total Indirect Costs	[Line (06)(a) x line (07)] or [{Line (06)(a) + line (06)(b)} x line (07)]	
(09) Total Direct and Indirect Costs	[Line (06)(f) + line (08)]	

Cost Reduction

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

Program 204	EXTENDED COMMITMENT - YOUTH AUTHORITY CLAIM SUMMARY Instructions	FORM EC-1

(01) Claimant. Enter the name of the claimant.

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

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

(03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form EC-1 should be completed for each department.

(04) Enter the number of requests made by the Youthful Offender Parole Board to the district attorney for extended commitment of California Youth Authority wards during the fiscal year of the claim.

(05) Reimbursable Components. For each reimbursable component, enter the total from form EC-2, line (05), columns (d) through (h) to form EC-1, block (05), columns (a) through (e) in the appropriate row. Total each row.

(06) Total Direct Costs. Total columns (a) through (f).

(07) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Indirect Costs. Multiply Total Salaries, line (06)(a), by the Indirect Cost Rate, line (07). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (06)(a), and Total Benefits, line (06)(b), by the Indirect Cost Rate, line (07).

(09) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (06)(f), and Total Indirect Costs, line (08).

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

(11) 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.

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

Program 204	MANDATED COSTS EXTENDED COMMITMENT - YOUTH AUTHORITY COMPONENT/ACTIVITY COST DETAIL	FORM EC-2

(01) Claimant

(02) Fiscal Year

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

One-Time Costs: ☐ Develop Policies and Procedures ☐ Training, Publication, and Information

Continuing Costs: ☐ Administration ☐ Extended Commitment Proceedings

(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	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets	(h) Travel
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 204	EXTENDED COMMITMENT - YOUTH AUTHORITY COMPONENT/ACTIVITY COST DETAIL Instructions	FORM EC-2

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

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form EC-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), complete columns (a) through (h) by entering 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate	Hours Worked		Benefits = Benefit Rate x Salaries				
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Invoice
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		Invoice
Travel	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	

(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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form EC-1, block (05), columns (a) through (e) in the appropriate row.

FIREFIGHTERS CANCER PRESUMPTION

1. Summary of Chapter 1568, Statutes of 1982

On February 23, 1984 the Board of Control (successor agency is the Commission On State Mandates) determined that fire departments will incur "costs mandated by the state" as a result of Chapter 1568 of the Statutes of 1982, which added Section 3212.1 to the Labor Code and that such costs are reimbursable pursuant to Government Code Section 17561. This section states that cancer that has developed or manifested itself in peace officers will be presumed to have arisen out of and in the course of employment, unless the presumption is controverted by other evidence. The presumption is extended to a peace officer following termination of service for a period of three calendar months for each year of requisite service, but not to exceed sixty (60) months in any circumstance, commencing with the last date actually worked in the specified capacity.

2. Eligible Claimants

Any fire department of a city, a county, a city and county, a local fire prevention district, a public municipal corporation or political subdivision of the state which employs firefighters and incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget or in Special Legislation. To determine if current funding is available for this program, refer to the "Appropriation for State mandated Cost Programs" schedule presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to city fiscal officers, county auditors and administrators of special districts.

4. Type of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. a reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim show the costs to be incurred for the current fiscal year.

A claim for reimbursement or an estimate must exceed $200 per fiscal year. However, any county, as fiscal agent for the special district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each district. Once a combined claim is field, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county and the State Controller's Office, at least 180 days prior to the deadline for filing the claim, of its intent to file a separate claim.

B. Filing Deadline

Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim may be filed.

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim may be filed.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

5. Reimbursement

Eligible claimants will be reimbursed at fifty percent (50%) of costs incurred as defined as follows:

A. All the following conditions must be met in order to claim reimbursement for a presumption of cancer case under Chapter 1171/89.

(1) The worker is a fire fighter within the meaning of Penal code Section 830.1 who was primarily engaged in active law enforcement activities;

(2) The worker has cancer which has caused the disability;

(3) The worker's cancer developed or manifested itself during a period while the worker was in the service of the employer, or within the extended period provided for in Labor Code Section 3212.1;

(4) The worker was exposed, while in the service of the employer, to one or more known carcinogens as defined by the International Agency for Research on Cancer, or the Director of the Department of Industrial Relations; and

(5) The one or more carcinogens to which the worker was exposed are reasonable linked to the disabling cancer, as demonstrated by competent medical evidence.

B. A case meeting all the conditions in 5.A., the local agency will be reimbursed at 50% of the increased costs incurred. More specifically, insured local agencies, local agencies covered by a joint powers agreement, or self-insured local agencies must claim costs as follows:

(1) Insured Local Agencies

If an insured local agency (insured through State Compensation Insurance Fund) incurred any increased costs as a result of Chapter 1586/82, they would be entitled to seek reimbursement for such costs which are specifically attributable to Labor Code Section 3212.1.

If the local entity can show that its experience modification premium was increased or its dividends were decreased, 50% of those respective increases or decreases will be reimbursed.

(2) Local Agencies Covered by a Joint Powers Agreement or Other Carrier

Local agencies covered by a joint powers agreement or other insurance carrier for workers' compensation may claim in the same manner as above for insured local agencies provided;

(a) Insurance premiums or contributions are based on the Workers' Compensation Insurance Rating Bureau rates and the current loss experience modification factor, and

(b) The insurer is responsible for claims of terminated or withdrawn local agencies if such claims arose while insured by the insurer.

(3) Self-Insured Local Agencies

Fifty percent (50%) of all actual costs of a claim based on the presumption set forth in Labor Code Section 3212.1 are reimbursable, including but not limited to the following:

(a) Administrative Costs

--Salaries and employee benefits
--Costs of supplies
--Legal counsel costs
--Clerical support
--Travel expenses
--Amounts paid to adjusting agencies
--Overhead costs

(b) Benefit Costs

Actual benefit costs under this presumption shall be 50% reimbursable and shall include, but are not limited to:

--Permanent disability benefits
--Death benefits
--Temporary disability benefits or full salary in lieu of temporary disability benefits as required by Labor Code Section 4850, or other local charter provision or ordinance in existence on January 1, 1983. Provided, however, that salary in lieu of temporary disability benefits were payable under local charter provision or ordinance shall be reimbursable only to the extent that those benefits do not exceed the benefits required by Labor Code Section 4850.

6. Reimbursement Limitations

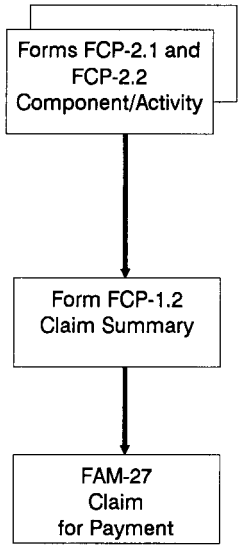
Any offsetting savings the claimants experience as a direct result of this statute must be deducted from the cost claimed. Such offsetting savings shall include, but not be limited to, savings in the cost of personnel, service or supplies, or increased revenues obtained by the claimant. In addition, reimbursements received from any source (e.g., federal, state, etc.) for this mandate shall be identified and deducted from the claim.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for Forms FCP-1.1 or FCP-1.2, FCP-2.1 and FCP-2.2, provided the format of the report and data fields contained with the report are identical to the claim forms included in these instructions. The claim forms provided in this chapter should be duplicated and used by the

Illustration of Claim Forms

Self Insured Method

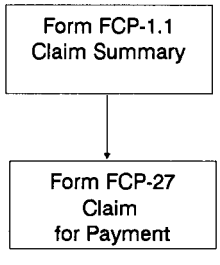


Forms FCP-2 .1 and FCP-2.2 Component/Activity Cost Detail
This form is to be used with Self Insured Method ONLY.

A. Disability Benefit Costs

B. Administrative Costs.

Insured Method



Form FCP-1.1, Claim Summary,
This form is to be used with Insured Method ONLY.

claimant to file an estimated or reimbursement claim. The State Controller's Office will revise the manual and claim forms as necessary.

A. Form FAM -27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form FCP-1.1 or FCP-1.2 must be brought forward to this form in order for the State Controller's Office to process the claim for payment.

B. Form FCP-1.1, Claim Summary

An insured agency must complete this form that shows the increased premium cost and/or decreased dividend cost. In addition, provide the name of each injured peace officer, termination date of service, length of service (years and months), and date of injury. Only fifty percent (50%) of the increased costs derived from this form is carried to form FAM-27, line (13) for the Reimbursement Claim, or line (07) for the Estimated Claim.

C. Form FCP-1.2, Claim Summary

A self-insured agency must complete this form that summarizes the increased disability and administrative costs incurred as a result of the mandate. Allowable indirect costs for administrative costs are computed on this form. In addition, provide the name of each injured fire fighter, termination date of service, length of service (years and months), and date of injury. The direct costs summarized on this form are carried forward to forms FCP-2.1 and FCP-2.2. Only fifty percent (50%) of the increased costs derived from this form is carried forward to form FAM-27, line (13) for the Reimbursement Claim, or line (07) for the Estimated Claim.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

D. Form FCP-2.1, Component/Activity Cost Detail

A self-insured agency must complete this form that shows the amount of disability benefit payments made to peace officers as required by Labor Code Section 4850, or other charter provision or ordinance in existence on January 1, 1983.

E. Form FCP-2.2, Component/Activity Cost Detail

A self-insured agency must complete this form to claim increased administrative costs as a result of the mandate. Costs reported on this form must be detailed as follows:

(1) 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 actual time spent, the productive hourly rate, and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Office Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
FIREFIGHTERS' CANCER PRESUMPTION

For State Controller Use Only	Program
(19) Program Number 00023	023
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) FCP-1.1, (05)(3)	
(23) FCP-1.1, (06)(3)	
(24) FCP-1.2, (04)(1)(d)	
(25) FCP-1.2, (04)(2)(d)	
(26) FCP-1.2, (05)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1568, Statutes of 1982, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1568, Statutes of 1982.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1568, Statutes of 1982, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 023	FIREFIGHTERS' CANCER PRESUMPTION Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form FCP-1.1 or FCP-1.2, as applicable, and enter the total claimed amount. If more than one form is completed due to multiple department involvement in this mandate, add the total claimed amounts from each form as applicable.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form FCP-1.1, line (10) or FCP-1.2., line (11). If more than one form is completed due to multiple department involvement in this mandate, add the total claimed amounts from each form as applicable.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., FCP-1.1, (05)(3), means the information is located on form FCP-1.1, block (5), line (3). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS FIREFIGHTERS CANCER PRESUMPTION CLAIM SUMMARY	FORM FCP-1.1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___

Insured Method

(03) Firefighter Names	Service Termination Dates	Length of Service (Years/Months)	Dates of Injury

(04) Type of Insurance Carrier:

1. State Compensation Insurance Fund (SCIF) ☐
2. Joint Powers Agency (JPA) ☐ Name:
3. Private Insurance Carrier (PIC) ☐ Name:

	(a) SCIF	(b) JPA	(c) PIC
(05) Cost of Increased Experience Modified Premium:			
1. Actual Premium			
2. Increased Experience Modified Premium Percentage			
3. Increased Premium Cost			
(06) Cost of Decreased Dividends:			
1. Total Dividends			
2. Less: Dividends Received During the Fiscal Year			
3. Decreased Dividends			
(07) Total Increased Costs, Insured Method [(Line (05)(3) + line (06)(3)]			

Cost Reduction

(08) Less: Offsetting Savings, if applicable	
(09) Less: Other Reimbursements, if applicable	
(10) Total Claimed Amount [Line (07) - {line (08) + line (09)}] x 0.5	

FIREFIGHTERS CANCER PRESUMPTION CLAIM SUMMARY Instructions	FORM FCP-1.1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form FCP-1.1 must be filed for a reimbursement claim. Do not complete form FCP-1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form FCP-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) List the name of each firefighter, service termination date, length of service (years/months), and date of injury. Only workers compensation filings subsequent to January 1, 1983 that are related to cancer and presumed to have arisen out of and in the course of employment qualify for reimbursement.

(04) Type of Insurance Carrier. Check a box to indicate if the claimant is insured with the State Compensation Insurance Fund (SCIF), a Joint Powers Agency (JPA), or a Private Insurance Carrier (PIC). If the claimant is insured by a JPA or a PIC, enter the name of the carrier.

For those who are insured by the SCIF, the SCIF will provide their clients with an appropriate modification factor and dividend amount for each applicable policy year upon written request to complete this schedule. Address: State Compensation Insurance Fund, Claims/Rehabilitation Department Operations, 1275 Market Street, San Francisco, CA 94103. In order for SCIF to provide this information, you must include with the request the above names and dates of injury. Please allow SCIF 30 days for this information. Normally, there is no impact on the modification factor until 18 to 24 months after injury. Following this period of time, the modification factor may be impacted for three consecutive policy years.

For those who are insured by a JPA or a private insurance carrier, claimants may wish to contact their insurance representative for assistance to determine what that lower experience modification premium percentage and total dividends would be had the agency not had any cancer presumption cases under Labor Code Section 3212.1. Attach a statement showing the calculations and any cost data provided by the insurance carrier.

(05) Cost of Increased Experience Modified Premium:

1. Enter the actual premium before the experience modified premium percentage was applied. Show the premium on a fiscal year basis and submit copies of billing statements with the claim. If necessary, prorate the premium amounts between the two policy years.
2. Enter the difference between the percentage that is shown on the final insurance premium billing statement and what the percentage would have been had there not been any cancer presumption cases under Labor Code Section 3212.1.
3. Multiply line (05)(1) by line (05)(2). If the premium was prorated, multiply each prorated portion by the modification percentage determined in line (05)(2), which relates to that portion of the premium. Show both calculations on a separate schedule.

(06) Cost of Decreased Dividends:

1. Enter the total dividends that would have been received for the fiscal year of cost had there not been any cancer presumption cases under Labor Code Section 3212.1.
2. Enter the dividends received during the fiscal year of cost.
3. Subtract the Dividends Received During the Fiscal Year of cost, line (06)(2), from the total Dividends, line (06)(1).

(07) Total Increased Cost. Multiply the sum lines (05)(3) and (06)(3).

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

(09) Less: Other Reimbursements, if applicable. Enter total other reimbursements received from any source, i.e., federal, other state programs, etc. Submit a schedule of detailed reimbursements with the claim.

(10) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (08), and Other Reimbursements, line (09), from Total Costs, line (07), and multiply by 0.5, since only 50% of the costs are reimbursable. Enter the result on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS FIREFIGHTERS CANCER PRESUMPTION CLAIM SUMMARY	FORM FCP-1.2

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___

Self-Insured Method

(03) Firefighter Names	Service Termination Dates	Length of Service (Years/Months)	Dates of Injury

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Disability Benefit Costs				
2. Administrative Costs				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Increased Costs, Self-Insured Method	[(Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}] x 0.5	

FIREFIGHTERS CANCER PRESUMPTION CLAIM SUMMARY Instructions	FORM FCP-1.2

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form FCP-1.2 must be filed for a reimbursement claim. Do not complete form FCP-1.2 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form FCP-1.2 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) List the name of each firefighter, service termination date, length of service (years/months), and date of injury. Only workers compensation filings subsequent to January 1, 1983 that are related to cancer and presumed to have arisen out of and in the course of employment qualify for reimbursement.

(04) Reimbursable Components. For reimbursable component (04)(1), Disability Benefit Costs, enter Total Benefit Payments from form FCP-2.1, line (05)(h), to line (04)(1)(d) of this form.

For reimbursable component (04)(2), Administrative Costs, enter Total Administrative Costs from form FCP-2.2, line (05), columns (d), (e), and (f) to line (04)(2), columns (a), (b), and (c) of this form. Total each row.

(05) Total Direct Costs. Total columns (a) through (d) and enter on line (05).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS FIREFIGHTERS CANCER PRESUMPTION COMPONENT/ACTIVITY COST DETAIL	FORM FCP-2.1

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Disability Benefit Costs

(04) Description of Expenses: Complete columns (a) through (h).

(a) Employee Name	(b) Medical Expenses	(c) Temporary Disability Payments	(d) Permanent Disability Payments	(e) Life Pension	(f) Death Benefits	(g) Travel Expenses	(h) Total Benefit Payments
(05) Total ☐ Subtotal ☐ Page:____of____							

FIREFIGHTERS CANCER PRESUMPTION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM FCP-2.1

Note: This form is to be used in conjunction with form FCP-1.2.

(01) Enter the name of the claimant.

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

(03) Reimbursable Component: Disability Benefit Costs. This line identifies the costs that may be claimed on form FCP-2.1.

(04) In order to claim increased costs incurred for the fiscal year of the claim, the firefighter must meet the requirements as specified in Labor Code Section 3212.1.

(a) Enter the firefighter's name to which the disability benefits were paid.

(b) Enter all medical expenses paid for the firefighter.

(c) Enter temporary disability benefits or full salary paid in lieu of temporary disability benefits as required by Labor Code Section 4850, or other local charter provisions or ordinances that were in existence on January 1, 1983.

Provided, however, that salary in lieu of temporary disability benefits were payable under local charter provision or ordinance shall be reimbursable only to the extent that those benefits do not exceed the benefits required by Labor Code Section 4850.

(d) Enter all permanent disability benefits paid to the firefighter.

(e) Enter all life pension benefits paid to the firefighter.

(f) Enter all death benefits paid to the beneficiaries of the firefighter.

(g) Enter necessary and reasonable travel and related expenses paid to the firefighter.

(h) For each firefighter, total the benefit payments in columns (b) through (g).

(05) Add Total Benefit Payments, line (04), column (h), and enter the total 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 the total from line (05), column (h) to form FCP-1.2, line (04)(1)(d).

MANDATED COSTS FIREFIGHTERS CANCER PRESUMPTION COMPONENT/ACTIVITY COST DETAIL	FORM FCP-2.2

(01) Claimant	(02) Fiscal Year Costs Were Incurred
(03) Reimbursable Component: Administrative Costs	

(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed, and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

FIREFIGHTERS CANCER PRESUMPTION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM FCP-2.2

Note: This form is to be used in conjunction with form FCP-1.2.

(01) Enter the name of the claimant.

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

(03) Reimbursable Component: Administrative Costs. This line identifies the costs that may be claimed on form FCP-2.2.

(04) Description of Expenses. Administrative costs incurred by self-insured agencies for processing cancer presumption case are reimbursable. The following table identifies the type of information required to support reimbursable costs. 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles	

(05) Total line (04), columns (d), (e), and (f) 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 component/ activity costs, number each page. Enter the totals from line (05), columns (d), (e), and (f) to form FCP-1.2, line (04)(2).

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-06

HEALTH BENEFITS FOR SURVIVORS OF
PEACE OFFICERS AND FIREFIGHTERS (LOCALS)

JUNE 4, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Health Benefits for Survivors of Peace Officers and Firefighters (HB). These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Labor Code Section (LC §) 4856, as added by Chapter 1120, Statutes of 1996, requires local agencies to provide lifelong health benefits to the survivors of peace officers and firefighters who died in the line of duty **after** September 30, 1996, and it allows collective bargaining for the continued benefits coverage of a surviving spouse. Chapter 193, Statutes of 1997, amended LC § 4856 to apply these benefits retroactively, thereby requiring local agencies to provide health benefits to survivors of peace officers and firefighters killed in the line of duty **before** September 30, 1996. Chapter 193, Statutes of 1997, also amended GC § 21635 by deleting the language that exempted local agencies from collective bargaining under the Meyers-Milias Brown Act for survivor health benefits.

On October 26, 2000, the COSM determined that LC § 4856 establishes costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, city and county, or special district that employs peace officers (pursuant to Penal Code Section 830 et seq.) and firefighters and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. If the death of the peace officer or firefighter occurred **before** 9/30/96, reimbursement claims for Chapter 193, Statutes of 1997, for the period 1/1/98 to 6/30/98 and fiscal years 1998-99 and 1999-00, must be filed with the SCO and be delivered or postmarked on or before **October 2, 2001**. If death occurred **after** 9/30/96, for Chapter 1120, Statutes of 1996, reimbursement costs for fiscal years 1997-98 through 1999-00, must be filed with the SCO and be delivered or postmarked on or before **October 2, 2001**. Estimated claims for the 2000-01 fiscal year must also be delivered or postmarked on or before

October 2, 2001. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county as the fiscal agent for special districts, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual claim does not exceed $200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

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

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

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: March 29, 2001
f:\mandates\1997\97tc25\Ps&Gs\adoptpg

Parameters and Guidelines

Labor Code Section 4856, Government Code Section 21635
Statutes of 1996, Chapter 1120
Statutes of 1997, Chapter 193

Health Benefits for Survivors of Peace Officers and Firefighters

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I. SUMMARY AND SOURCE OF THE MANDATE

Statutes of 1996, chapter 1120 enacted Labor Code section 4856, which requires local agencies to provide lifelong health benefits to the survivors of peace officers and firefighters who die in the line of duty. Statutes of 1997, chapter 193 further amended Labor Code section 4856 by applying this benefit retroactively. Additionally, chapter 1120 amended Government Code section 21635, by deleting language exempting local agencies from collective bargaining under the Meyers-Milias-Brown Act with their employees for survivor health benefits.

On October 26, 2000, the Commission adopted its Statement of Decision that the test claim legislation constitutes a reimbursable state mandated program upon local governments within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

1. Providing Survivor Health Benefits (Labor Code Section 4856)
   Counties, cities, a city and county, and special districts, as defined in Government Code section 17518 that employ peace officers and firefighters, and school districts, as defined in Government Code section 17519, that employ peace officers are eligible claimants.

2. Collective Bargaining (Government Code Section 21635)
   Counties, cities, a city and county, and special districts, as defined in Government Code section 17518 are eligible claimants.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code, 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 reimbursement for that fiscal year. The test claim for this mandate was filed on June 9, 1998.

Statutes of 1996, chapter 1120, an urgency statute, became effective September 30, 1996. It requires that local agencies provide health benefits to the survivors of peace officers and firefighters killed in the line of duty *after* September 30, 1996. And it allows collective bargaining for the continued health benefits coverage of a surviving spouse. Therefore, costs incurred for Statutes of 1996, chapter 1120, are eligible for reimbursement on or after July 1, 1997.

Statutes of 1997, chapter 193, became effective on January 1, 1998. It requires that local agencies provide health benefits to the survivors of peace officers and firefighters killed in the line of duty *before* September 30, 1996. Therefore, cost incurred for Statutes of 1997, chapter 193, are eligible for reimbursement on or after January 1, 1998.

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

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

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, all direct and indirect costs of labor, materials, supplies and services, training and travel for the performance of the following activities, are eligible for reimbursement:

Component A. <u>Providing Survivor Health Benefits (Labor Code Section 4856)</u>

1. Developing or updating internal policies, procedures and manuals as necessary to provide health benefits to the deceased peace officer's or firefighter's surviving spouse and eligible dependents, as required under Labor Code section 4856 (one-time activity).

2. Upon the death of a peace officer or firefighter killed in the line of duty, the ongoing costs of maintaining files, manually or electronically, related to providing health benefits to the deceased peace officer's or firefighter's surviving spouse and eligible dependents, as required under Labor Code section 4856, is reimbursable.

3. Dependent Notification

    a. Upon the death of a peace officer or firefighter killed in the line of duty, providing a one-time notification to the surviving spouse that the local government employer must continue providing health benefits to the deceased employee's spouse and minor dependents under the same terms and conditions provided before death, or prior to the accident or injury that caused death. If there is no surviving spouse, then providing a one-time notification to the minor dependents, or guardian, that the local

government employer must continue providing health benefits until the minor dependents reach the age of 21 years.

b. Providing a one-time notice to the minor dependents of peace officers or firefighters killed in the line of duty, when they are no longer eligible for continued health benefits under the surviving spouse's coverage. Or, if there is no surviving spouse, when the minor dependents reach the age of 21 years.

c. Upon remarriage of the surviving spouse, providing a one-time notice to the surviving spouse that the new spouse or stepchildren cannot be added as family members under the continued health benefits coverage of the surviving spouse.

4. Upon the death of a peace officer or firefighter killed in the line of duty, communicating with the insurance plan provider for the purpose of notifying the insurance plan provider of the peace officer's or firefighter's death, and coordinating with the insurance plan provider to ensure that the deceased peace officer's or firefighter's surviving spouse and eligible dependents will continue receiving health benefits under the same terms and conditions as provided before death, or prior to the accident or injury that caused death.

5. Upon the death of a peace officer or firefighter killed in the line of duty, the amount of the insurance premiums paid to HMOs, or the contributions to self-insured pools, for the continued health benefits coverage to the deceased peace officer's or firefighter's surviving spouse, as required under Labor Code section 4856, is reimbursable. Eligible minor dependents are provided health benefits under the surviving spouse's coverage. If there is no surviving spouse, eligible dependents are provided health benefits until the age of 21 years. A surviving spouse's new spouse or stepchildren are ineligible for continued health benefits under the surviving spouse's coverage.

Component B. <u>Collective Bargaining for the Continued Health Benefits Coverage of a Surviving Spouse (Government Code Section 21635)</u>

1. Developing or updating internal policies, procedures and manuals as necessary to collectively bargain with local employee representatives (one-time activity).

2. Maintaining files manually or electronically related to collective bargaining.

3. The cost of up to five employer representatives and the cost of up to five employee representatives will be reimbursed for the following activities if a representative of a recognized employee organization requests that the local governmental employer meet and confer in good faith.

   a. Reviewing the recognized employee organization's initial contract proposal.

   b. Developing and presenting the local government employer's response to the recognized employee organization's initial contract proposal.

   c. Participating in negotiating planning sessions in preparation of pending negotiations with the recognized employee organization's representatives.

d. Negotiating with the recognized employee organization's representatives.

e. Holding public hearings, pursuant to Government Code 3505.1, so that the governing board can approve the memorandum of understanding.

f. Reproducing and distributing to employer representatives (supervisory, management, and confidential) that portion of the final contract agreement. Reproducing and distributing copies of the final contract to collective bargaining unit members are not reimbursable.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of this document.

SUPPORTING DOCUMENTATION

Claimed costs shall be supported by the following cost element information:

A. Direct Costs

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

Claimed costs shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity, the productive hourly rate, and related employee benefits.

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

2. Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Contracted services for participation of employer representatives in contract negotiations and negotiation planning sessions will be reimbursed. Provide the name(s) of the

contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) 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. Submit contract consultant and attorney invoices with the claim.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points and travel costs.

5. Training

The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

B. Indirect Costs

Indirect costs are defined as costs which 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Cities, Counties, and Special Districts

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the Claimant shall have the choice of one of the two following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or

2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

School Districts

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 State Department of Education.

3. Community colleges have the option of using (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21 "Cost Principles of Educational Institutions", (2) the rate calculated on State Controller's Form FAM-29C, or (3) a 7% indirect cost rate.

VI. SUPPORTING DATA

For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code, section 17558.5, subdivision (a).

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject 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 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

Pursuant to Title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (LOCAL AGENCIES)

For State Controller Use Only
(19) Program Number 00197
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 197

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) HB-1, (03)	
(23) HB-1, (04)(A)(1)(f)	
(24) HB-1, (04)(B)(1)(f)	
(25) HB-1, (04)(B)(2)(f)	
(26) HB-1, (04)(B)(3)(f)	
(27) HB-1, (04)(B)(4)(f)	
(28) HB-1, (04)(B)(5)(f)	
(29) HB-1, (06)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1120, Statutes of 1996, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1120, Statutes of 1996.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1120, Statutes of 1996, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 197	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (LOCAL AGENCIES) Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form HB-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form HB-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) **Filing Deadline**. **Initial Claims of Ch. 1120/96 and Ch. 193/97**. If the reimbursement claims for the fiscal years 1997-98 through 1999-00 (Ch. 1120/96) and 1/1/98 to 6/20/98, and fiscal years 1998-99 through 1999-00 (Ch. 193/97) are filed after **October 2, 2001**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., HB-1, (04)(A)(1)(f), means the information is located on form HB-1, block (04), line (A)(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., 35% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 197	MANDATED COSTS HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (LOCALS) CLAIM SUMMARY	FORM HB-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of peace officers and firefighters who died in the line of duty during the fiscal year	

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Travel and Training	(f) Total
A. One-Time Costs						
1. Develop Policies & Procedures						
B. Ongoing Costs						
1. File Maintenance						
2. Dependent Notification						
3. Insurance Notification						
4. Continued Coverage						
5. Contract Negotiations						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

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

Program 197	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (LOCALS) CLAIM SUMMARY Instructions	FORM HB-1

(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 HB-1 should be completed for each department.

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

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

(03) Enter the number of peace officers and firefighters who died in the line of duty in the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the total from form HB-2, line (05), columns (d) through (h) to form HB-1, block (04), columns (a) through (e) in the appropriate row. Total each row.

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

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

Program 197	MANDATED COSTS HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (LOCALS) COMPONENT/ACTIVITY COST DETAIL	FORM HB-2

(01) Claimant

(02) Fiscal Year

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

One-Time Costs: ☐ Develop Policies and Procedures (A1 and B1)

Ongoing Costs: ☐ File Maintenance (A2 and B2) ☐ Continued Coverage (A5)

☐ Dependent Notification (A3) ☐ Contract Negotiations (B3)

☐ Insurance Notification (A4)

(04) Description of Expenses: Complete columns (a) through (h).

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

Program 197	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (LOCALS) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM HB-2

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

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

(03) Reimbursable Components. Each component title lists the corresponding reimbursable activity from the Parameters and Guidelines. For example, Contract Negotiations (B3), means the component description is listed in the Parameters and Guidelines under Section IV. Reimbursable Activities, Component B. 3.

Check the box which indicates the cost component being claimed. Check only one box per form. A separate form HB-2 shall be prepared for each applicable component.

(04) ***Date of Death**. Enter the date of death for each peace officer and firefighter in block (04), column (a).

Ch. 193/97, Death **before** 9/30/96: Reimbursement of costs for the period 1/1/98 to 6/30/98 and fiscal years 1998-99 and 1999-00 for actual claims and 2000-01 for estimated claims.

Ch. 1120/96, Death **after** 9/30/96: Reimbursement of costs for fiscal years 1997-98 through 1999-00 for actual claims and 2000-01 for estimated claims.

Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate	Hours Worked		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 Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Itemized Cost of Services Performed		Invoice
Travel and Training Travel	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	
Training	Employee Name/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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form HB-1, block (04), columns (a) through (e) in the appropriate row.

INVESTMENT REPORTS

1. Summary of Chapters 783/95, 156/96, and 749/96

Government Code § 53646, subdivisions (a), (b), and (e), as added and amended by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996, requires the treasurer or chief fiscal officer to render an annual statement of investment policy and a quarterly report of investments, containing specified information to the legislative body and oversight committee, as specified.

On March 27, 1997, the Commission on State Mandates determined that Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any city, county, city and county, or special district incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal period January 1, 1996 through June 30, 1996, and fiscal years 1996-97 and 1997-98, may be made available in a future appropriations act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriations for State Mandated Cost Programs," in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to city fiscal officers, county auditors, and special district administrators.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the cost actually incurred for a prior fiscal year. An estimated claim shows the cost to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual cost incurred for the period 1/1/96 to 6/30/96 and the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by May 20, 1998. If the reimbursement claim is filed after the deadline of May 20, 1998, the approved claim must be reduced by a late penalty of

10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for cost to be incurred during the 1997/98 fiscal year must be filed with the State Controller's Office and postmarked by May 20, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997/98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under " 19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which the cost will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual cost incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual cost must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which the cost will be incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible claimant, the direct and indirect cost of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Statement of Investment Policy

Prepare and submit the annual statement of investment policy and changes to:

(1) The legislative body and any oversight committee for consideration at a public meeting, effective January 1, 1996.

(2) The county board of supervisors and any oversight committee for review and approval at a public meeting, effective January 1, 1997.

B. Quarterly Report of Investments

(1) Implementation Costs

Develop or modify existing policies and procedures for accumulating and compiling data to prepare the quarterly report of investments, as required in Government Code § 53646, subdivisions (b)(1), (2), (3), and/or (e).

(2) Ongoing Costs

(a) Accumulate and compile data necessary to prepare the quarterly reports of investments, as required in Government Code § 53646, subdivision (b)(1), (2), (3), and/or (e).

(b) Render a quarterly report of investments to the chief executive officer, the internal auditor, and the legislative body of the local agency as required in Government Code § 53646, subdivision (b)(1).

7. Reimbursement Limitations

A. Reimbursement claims may be filed for costs incurred, as follows:

(1) Pursuant to Chapter 783, Statutes of 1995, costs are reimbursable on or after January 1, 1996. See 6.A.(1) above.

(2) Pursuant to Chapter 156, Statutes of 1996, costs are reimbursable on or after July 12, 1996. See 6.B.(2)(b) above. Permit the use of a statement, in lieu of the report, for any investment in an insured account.

(3) Pursuant to Chapter 749, Statutes of 1996, costs are reimbursable on or after January 1, 1997. See 6.A.(2) above.

B. Any offsetting savings or reimbursement the claimant received from any source (e.g., service fees collected, federal funds, other state funds etc.,) as a result of this mandate shall be identified and deducted so only the net local cost is claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms INR-1 and INR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form INR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form INR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate, and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Office Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Fixed Assets

Compensation for fixed asset costs are reimbursable utilizing the procedure provided in the Office and Management Budget Circular A-87 (OMB A-87). Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency's service-wide cost allocation plan under the cost element "Use Allowance". Charges for use allowance or depreciation must be supported by adequate property records. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portion than in the later portions of its useful life, the straight line method of depreciation shall be used. However, the method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

List the cost of fixed assets acquired specifically for the purpose of this mandate. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset which is used for purposes of the program is reimbursable.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the purchases.

(5) Training

Only the cost for a reasonable number of employees attending the training is reimbursable. Special training must be justified in writing by the claimant. Give the class title, dates, location, and name(s) of the employee(s) attending training classes associated with the mandate. Reimbursable costs may include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem. Reimbursement for travel expenses, lodging, and per diem will be reimbursed in accordance with the travel rules of the local jurisdiction.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form INR-1, Claim Summary

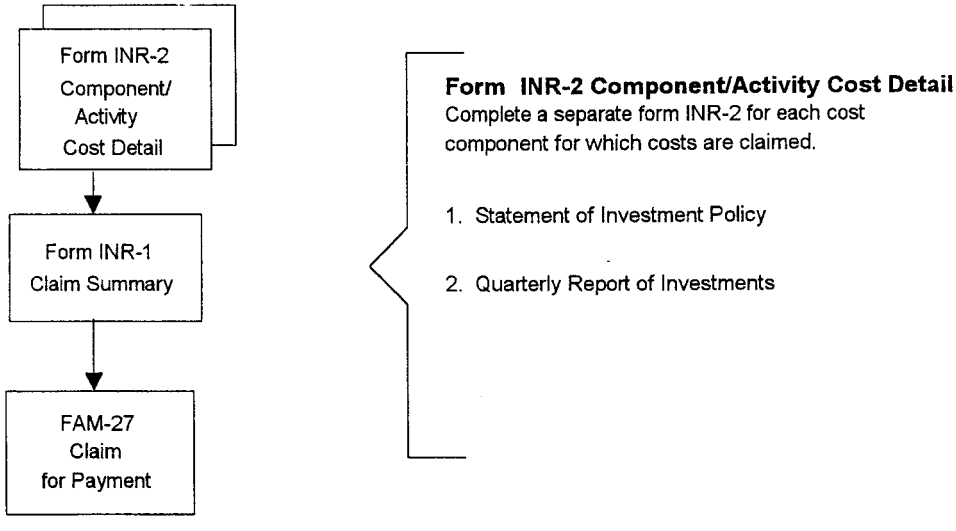
This form is used to summarize direct cost by cost component and compute allowable indirect cost for the mandate. Direct costs summarized on this form are derived from form INR-2 and carried forward to form FAM-27. The claimant must give the number of investment reports prepared during the fiscal year of the claim.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form INR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
INVESTMENT REPORTS (LOCAL AGENCIES)

For State Controller Use Only	Program
(19) Program Number 00161	161
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) INR-1, (03)	
(23) INR-1, (04)(1)(f)	
(24) INR-1, (04)(2)(f)	
(25) INR-1, (06)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, Statutes of 1995, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 783, Statutes of 1995.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 783, Statutes of 1995, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 161	INVESTMENT REPORTS (LOCAL AGENCIES) Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form INR-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form INR-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., INR-1, (03), means the information is located on form INR-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS INVESTMENT REPORTS CLAIM SUMMARY	FORM INR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of investment reports prepared during the fiscal year	

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Training	(e) Fixed Assets	(f) Total
1. Statement of Investment Policy						
2. Quarterly Report of Investments						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

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

MANDATED COSTS INVESTMENT REPORTS COMPONENT/ACTIVITY COST DETAIL	FORM INR-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

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

☐ Statement of Investment Policy ☐ Quarterly Report of Investments

(04) Description of Expenses: Complete columns (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	(e) Benefits	(f) Services and Supplies	(g) Training	(h) Fixed Assets
(05) Total ☐ Subtotal ☐ Page:____of____							

INVESTMENT REPORTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM INR-2

(01) Enter the name of the claimant.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form INR-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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, training costs, etc. Contract services are reimbursable to the extent that the activities performed require special skill or knowledge that are not readily available from the claimant's staff. If a piece of equipment acquired for the Investment Reports program is also utilized for other programs, only a prorated cost of the equipment is reimbursable. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**								**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	**(h)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate		Benefits = Benefit Rate x Salaries					
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Training	Employee Name Title Name of Class		Dates Attended			Registration Fee			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Dates of Service				Itemized Cost of Services Performed		Invoice
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used					Itemized Cost of Equipment Purchased	Invoice

(05) Total line (04), columns (d), (e), (f), (g), and (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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form INR-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-02

LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING
(LOCAL AGENCIES)

APRIL 30, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Law Enforcement Sexual Harassment Training (LESH). These claiming instructions are issued subsequent to the adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Penal Code Section 13519.7, subdivisions (a) and (c), as added by Chapter 126, Statutes of 1993, require peace officers who are victims of sexual harassment in the workplace to follow sexual harassment complaint guidelines developed by the Commission on Peace Officer Standards and Training, and that peace officers who completed their basic training before January 1, 1995, receive supplementary training on sexual harassment in the workplace.

On September 28, 2000, the COSM determined that Penal Code Section 13519.7, subdivisions (a) and (c), establish costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, and city and county that employs peace officers and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs. Additionally, any special district, as defined in GC § 17520, that is authorized by statute to maintain a police department and incurs increased costs as a direct result of this mandate is also eligible to claim reimbursement of these costs.

Filing Deadlines

Pursuant to Penal Code Section 13519.7, subdivision (c), the supplementary training on sexual harassment in the workplace should have been completed by January 1, 1997. Therefore, it is anticipated that a majority of the training costs would have been incurred prior to the 1998-99 fiscal year. However, if costs are being claimed for the 1998-99 and subsequent fiscal years, include a brief explanation of why the sexual harassment training was not completed until that time on form LESH-2.

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Therefore, reimbursement claims for the 1996-97 through 1999-00 fiscal years and an estimated claim for the 2000-01 fiscal year must be filed with the SCO and must be delivered or postmarked on or before **August 28, 2001**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement

claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with the SCO and postmarked by **August 28, 2001**. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. Claims should be rounded to the nearest dollar.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P’s & G’s adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. If no funds are appropriated for initial claims at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: February 22, 2001
f:\Mandates\1997\97tc07\Ps&Gs\pg022201

Parameters and Guidelines

Penal Code Section 13519.7, Subdivisions (a) and (c)
Statutes of 1993, Chapter 126

Law Enforcement Sexual Harassment Complaint Procedures and Training

I. SUMMARY OF MANDATE

Penal Code Section 13519.7 as added by Statutes of 1993, Chapter 126, requires, in subdivision (a), that city police departments, county sheriffs' departments, districts, and state university departments follow sexual harassment complaint guidelines developed by the Commission on Peace Officer Standards and Training (POST) and, in subdivision (c), that peace officers, who completed their basic training before January 1, 1995, receive supplementary training on sexual harassment in the workplace by January 1, 1997.

On September 28, 2000, the Commission on State Mandates (Commission) adopted its Statement of Decision on the subject test claim, finding that Penal Code section 13519.7, subdivisions (a) and (c), constitutes a reimbursable state mandated program as follows:

> "The sexual harassment guidelines, entitled "Sexual Harassment in the Workplace, Guidelines and Curriculum, 1994" which were developed by POST in response to Penal Code section 13519.7, subdivision (a), constitute a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514;"
>
> "Penal Code section 13519.7, subdivision (c), which requires peace officers to receive a one-time, two-hour course on sexual harassment by January 1, 1997, constitutes a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 when the sexual harassment training occurs during the employee's regular working hours, or when the sexual harassment training occurs outside the employee's regular working hours and is an obligation imposed by an MOU existing on January 1, 1994 (the effective date of the statute), which requires the local agency to provide or pay for continuing education training, for the following increased 'costs mandated by the state':
>
> - Salaries, benefits, and incidental expenses for each veteran officer to receive a one-time, two-hour course on sexual harassment; and
> - Costs to present the one-time, two-hour course in the form of materials and trainer time."

II. ELIGIBLE CLAIMANTS

Cities, counties, city and county, school districts and community college districts that employ peace officers, and special districts as defined in Government Code section 17520 that are authorized by statute to maintain a police department.[1]

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code, prior to its amendment by Statutes of 1998, Chapter 681, stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. This test claim was filed by the County of Los Angeles on December 23, 1997. Therefore, costs incurred in implementing Statutes of 1993, Chapter 126, after July 1, 1996, are eligible for reimbursement.

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 section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement shall be submitted within 120 days of notification by the State Controller of the enactment of the claim's bill.

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

IV. REIMBURSABLE ACTIVITIES

A. Sexual Harassment Complaint Procedures

Local law enforcement agency costs incurred in following the sexual harassment guidelines developed by POST are reimbursable as follows:

<u>One-time Costs</u>

For the development of a local law enforcement agency's sexual harassment complaint policies and procedures, including:

1. Developing a formal written procedure for the acceptance of complaints from peace officers who are the victims of sexual harassment training in the workplace,
2. Providing a written copy of the local agency's complaint procedure to every peace officer employee,
3. Using definitions and examples of sexual harassment as contained in the Code of Federal Regulations (29 CFR 1604.11) and California Government Code Section 12950,
4. Identifying the specific steps complainants should follow for initiating a complaint,
5. Addressing supervisory/management responsibilities to intervene and/or initiate an investigation when possible sexual harassment is observed in the workplace,
6. Stating that agencies must attempt to prevent retaliation, and under the law, sanctions can be imposed if complainants and/or witnesses are subjected to retaliation,
7. Identifying parties to whom the incident should/may be reported, allowing complainant to circumvent their normal chain of command in order to report a sexual harassment incident, including stating that the complainant is always entitled to go directly to the California Department of Fair Employment Housing (DFEH) and/ or the Federal Equal Employment Opportunity Commission (EEOC) to file a complaint,

[1] Penal Code section 13507 defines "district" to include the school districts, community college districts, and special districts authorized by statute to maintain a police department for purposes of the chapter on local officer standards and training.

8. Requiring that all complaints shall be fully documented by the person receiving the complaint,
9. Requiring that all sexual harassment prevention training shall be documented for each person and maintained in an appropriate file.

B. Sexual Harassment Training

Local law enforcement agency costs incurred in conducting sexual harassment training during their employee's regular working hours, or outside the employee's regular working hours and is an obligation imposed by an MOU existing on January 1, 1994 which requires that the local agency provide or pay for continuing education training, are reimbursable.

Claimant-Sponsored Training

Costs incurred in conducting a one-time, two-hour supplementary training class on sexual harassment in the workplace for each peace officer who completed basic training before January 1, 1995, are reimbursable as follows:

1. Training the trainers to conduct the training,
2. Obtaining training materials including, but not limited to, training videos and audio visual aids,
3. A one-time, two-hour sexual harassment training course for each peace officer veteran that includes:
    a. Instructor time to prepare and teach the two-hour sexual harassment class,
    b. Trainee time to attend the two-hour sexual harassment class.

Outside Training

Costs incurred in attending a one-time, two-hour outside training class which meets the requirements of the mandated training on sexual harassment in the workplace for peace officers, who completed their basic training before January 1, 1995, are reimbursable as follows:

1. Trainee time to attend the one-time, two-hour sexual harassment class,
2. Training fees for each peace officer attending the one-time, two-hour class,
3. Purchase of training materials for each peace officer attending the one-time, two-hour class.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of this document and they must be supported by the following cost element information:

A. Direct Cost

Direct cost are defined as cost that can be traced to specific goods, services, units, programs, activities or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and related fringe benefits.

Reimbursement for personal services includes compensation paid 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 the employer's contribution of social security, pension plans, insurance and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities, which the employee performs.

2. Materials and Supplies

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contract for services. Describe the reimbursable activity (ies) 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.

4. Fixed Assets

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset, which is used for the purposes of the mandated program, is eligible for reimbursement.

5. Travel

Travel expenses for mileage, per diem, lodging and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of the travel, inclusive dates and times of travel, destination points and travel costs.

6. Training

The cost of training an employee to perform the mandated activities as specified in section IV of these parameters and guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended and the location. Reimbursable costs may include salaries and benefits of trainees and trainers, registration fees, transportation, lodging, per diem, and incidental audiovisual aids. If the training encompasses subjects broader than this mandate, only the pro rata portion of the training costs can be claimed.

B. Indirect Costs

Indirect costs are defined as costs which 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

1. Special Districts, Counties and Cities

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

2. School Districts

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

3. Community Colleges

Community colleges have the option of using (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21 "Cost Principles of Educational Institutions", (2) the rate calculated on State Controller's Form FAM-29C, or (3) a 7% indirect cost rate.

VI. SUPPORTING DATA

For audit purposes, all costs claimed shall be traceable to source documents (e.g., invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, federal funds and other state funds shall be identified and deducted from this claim.

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 Office claiming instructions, for those costs mandated by the State contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Pursuant to Title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (LOCAL AGENCIES)

For State Controller Use Only
(19) Program Number 00193
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 193

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) LESH-1, (04)(a)	
(23) LESH-1, (04)(b)	
(24) LESH-1, (05)(A)(1)(f)	
(25) LESH-1, (05)(B)(1)(f)	
(26) LESH-1, (05)(B)(2)(f)	
(27) LESH-1, (07)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 126, Statutes of 1993, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 126, Statutes of 1993.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 126, Statutes of 1993, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 193	LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (LOCAL AGENCIES) Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form LESH-1 and enter the amount from line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form LESH-1, line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) **Filing Deadline**. **Initial Claims of Ch. 126/93**. If the reimbursement claims for fiscal years 1996-97 through 1999-00 are filed after **August 28, 2001**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., LESH-1, (05)(A)(1)(f), means the information is located on form LESH-1, block (05), component (A), line (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., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 193	MANDATED COSTS LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (LOCAL AGENCIES) CLAIM SUMMARY	FORM LESH-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___
(03) Department		

Claim Statistics

(04) Number of peace officers who received supplementary training on sexual harassment through:	
(a) Claimant-sponsored training during the fiscal year of the claim	
(b) Outside training during the fiscal year of the claim	

Direct Costs	**Object Accounts**					
(05) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total
A. One-Time Costs						
1. Develop Policies & Procedures						
B. Ongoing Costs						
1. Claimant-Sponsored Training						
2. Outside Training						
(06) Total Direct Costs						

Indirect Costs

(07) Indirect Cost Rate	[From ICRP]	%
(08) Total Indirect Costs	[Line (06)(a) x line (07)] or [{Line (06)(a) + line (06)(b)} x line (07)]	
(09) Total Direct and Indirect Costs	[Line (06)(f) + line (08)]	

Cost Reduction

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

Program 193	LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (LOCAL AGENCIES) CLAIM SUMMARY Instructions	FORM LESH-1

(01) Claimant. Enter the name of the claimant.

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

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

(03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form LESH-1 should be completed for each department. If more than one department LESH-1 form is completed, then a consolidated LESH-1 should be completed and used to carry forward values to the FAM-27 as indicated in (12) below.

(04) (a) Enter the number of peace officers who received supplementary training on sexual harassment in the workplace through claimant-sponsored training during the fiscal year of the claim.

(b) Enter the number of peace officers who received supplementary training on sexual harassment in the workplace through outside training during the fiscal year of the claim.

(05) Reimbursable Components. For each reimbursable component, enter the total from form LESH-2, line (05), columns (d) through (h) to form LESH-1, block (05), columns (a) through (e) in the appropriate row. Total each row.

(06) Total Direct Costs. Total columns (a) through (f).

(07) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Indirect Costs. Multiply Total Salaries, line (06)(a), by the Indirect Cost Rate, line (07). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (06)(a), and Total Benefits, line (06)(b), by the Indirect Cost Rate, line (07).

(09) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (06)(f), and Total Indirect Costs, line (08).

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

(11) 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.

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

Program 193	MANDATED COSTS LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL	FORM LESH-2

(01) Claimant

(02) Fiscal Year

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

One-Time Costs: ☐ Develop Policies and Procedures

Ongoing Costs: ☐ Claimant-Sponsored Training ☐ Outside Training

(04) Description of Expenses: Complete columns (a) through (h).

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

Program 193	LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM LESH-2

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

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form LESH-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 and training expenses.

* Training Explanation. If costs are being claimed for the 1998-99 and subsequent fiscal years, include a brief explanation of why the sexual harassment training was not completed until that time, for example: "Out-of-state recruit."

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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate	Hours Worked		Benefits = Benefit Rate x Salaries				
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Invoice
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		Invoice
Travel and Training Travel	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	
Training	Employee Name/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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form LESH-1, block (05), columns (a) through (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-19

MANDATE REIMBURSEMENT PROCESS (LOCAL AGENCIES)

DECEMBER 31, 2001

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

Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1984, establish the process by which school districts receive reimbursement for state mandated programs. They also prescribe the procedures to be followed before mandated costs are recognized and dictate reimbursement activities by requiring school districts to file claims according to instructions issued by the SCO.

On March 27, 1986, the COSM determined that Chapters 486/75 and 1459/84, establish costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, city and county, and special district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of this program are reimbursable for fiscal year 2000-01 and must be filed with the SCO and be delivered or postmarked on or before **April 30, 2002**. Estimated claims for 2001-02 fiscal year must also be delivered or postmarked on or before **April 30, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants

can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or 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 school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

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

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

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

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

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

File: CSM-4485-01
Adopted: November 20, 1986
First Amendment Adopted: March 26, 1987
Second Amendment Adopted: October 26, 1995
Third Amendment Adopted: January 30, 1997
Fourth Amendment Adopted: September 25, 1997
Fifth Amendment Adopted: October 29, 1998
Sixth Amendment Adopted: September 30, 1999
Seventh Amendment Adopted: September 28, 2000
Eighth Amendment Adopted October 25, 2001
f:\mandates\csm4000\4485\2001\adoptedpga102501

AMENDMENTS TO
PARAMETERS AND GUIDELINES

Statutes of 1975, Chapter 486
Statutes of 1984, Chapter 1459
Statutes of 1995, Chapter 303 (Budget Act of 1995)
Statutes of 1996, Chapter 162 (Budget Act of 1996)
Statutes of 1997, Chapter 282 (Budget Act of 1997)
Statutes of 1998, Chapter 324 (Budget Act of 1998)
Statutes of 1999, Chapter 50 (Budget Act of 1999)
Statutes of 2000, Chapter 52 (Budget Act of 2000)
Statutes of 2001, Chapter 106 (Budget Act of 2001)

Mandate Reimbursement Process

[For fiscal years 1995-96, 1996-97, 1997-98, 1998-99, 1999-00, 2000-01, and 2001-02 only, these parameters and guidelines are amended, pursuant to the requirements of (1) provision 11 of Item 0840-001-001 and provision 1 of Item 8885-001-0001 of the Budget Act of 1995, (2) provision 9 of Item 0840-001-0001 and provision 1 of Item 8885-001-0001 of the Budget Act of 1996, (3) provision 9 of Item 0840-001-0001 and provision 1 of Item 8885-001-0001 of the Budget Act of 1997, (4) provision 8 of Item 0840-001-0001 and provision 1 of Item 8885-001-0001 of the Budget Act of 1998, (5) provision 8 of Item 0840-001-0001 and provision 1 of Item 8885-001-0001 of the Budget Act of 1999, (6) provision 8 of Item 0840-001-0001 and provision 1 of Item 8885-001-0001 of the Budget Act of 2000, (7) provision 8 of Item 0840-001-0001 and provision 1 of Item 8885-001-0001 of the Budget Act of 2001, to include Appendix A.]

I. Summary of Mandate

Chapter 486, Statutes of 1975, established the Board of Control's authority to hear and make determinations on claims submitted by local governments that allege costs mandated by the state. In addition, Chapter 486/75 contains provisions authorizing the State Controller's Office to receive, review, and pay reimbursement claims for mandated costs submitted by local governments.

Chapter 1459, Statutes of 1984, created the Commission on State Mandates, which replaced the Board of Control with respect to hearing mandate cost claims. This law established the "sole and

exclusive procedure" by which a local agency or school district is allowed to claim reimbursement as required by article XIIIB, section 6 of the California Constitution for state mandates under the Government Code, section 17552.

Together these laws establish the process by which local agencies receive reimbursement for state-mandated programs. As such, they prescribe the procedures that must be followed before mandated costs are recognized. They also dictate reimbursement activities by requiring local agencies and school districts to file claims according to instructions issued by the Controller.

II. Commission on State Mandates Decision

On March 27, 1986, the Commission on State Mandates determined that local agencies and school districts incurred "costs mandated by the state" as a result of Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1984. Specifically, the commission found that these two statutes imposed a new program by requiring local governments to file claims in order to establish the existence of a mandated program as well as to obtain reimbursement for the costs of mandated programs.

III. Eligible Claimants

All local agencies and school districts incurring increased costs as a result of this mandate are eligible to claim reimbursement of those costs.

IV. Period of Claim

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

(a) A local agency or school district may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).

(b) A local agency or school district may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.

(c) In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of Section 17558 between October 15 and January 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed.

V. Reimbursable Costs

A. Scope of Mandate

Local agencies and school districts filing successful test claims and reimbursement claims incur state-mandated costs. The purpose of this test claim is to establish that local governments (counties, cities, school districts, special districts, etc.) cannot be made financially whole unless all state- mandated costs -- both direct and indirect -- are

reimbursed. Since local costs would not have been incurred for test claims and reimbursement claims but for the implementation of state-imposed mandates, all resulting costs are recoverable.

B. Reimbursable Activities -- Test Claims

All costs incurred by local agencies and school districts in preparing and presenting successful test claims are reimbursable, including those same costs of an unsuccessful test claim if an adverse Commission ruling is later reversed as a result of a court order. These activities include, but are not limited to, the following: preparing and presenting test claims, developing parameters and guidelines, collecting cost data, and helping with the drafting of required claiming instructions. The costs of all successful test claims are reimbursable.

Costs that may be reimbursed include the following: salaries and benefits, materials and supplies, consultant and legal costs, transportation, and indirect costs.

C. Reimbursable Activities -- Reimbursement Claims

All costs incurred during the period of this claim for the preparation and submission of successful reimbursement claims to the State Controller are recoverable by the local agencies and school districts. Allowable costs include, but are not limited to, the following: salaries and benefits, service and supplies, contracted services, training, and indirect costs.

Incorrect Reduction Claims are considered to be an element of the reimbursement process. Reimbursable activities for successful incorrect reduction claims include the appearance of necessary representatives before the Commission on State Mandates to present the claim, in addition to the reimbursable activities set forth above for successful reimbursement claims.

VI. Claim Preparation

A. Supporting Data

For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state- mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

B. Salaries and Benefits

Employee costs should be supported by the following: employee name, position (job title), productive hourly rate, hours worked, salary and benefit amounts, and a description of the tasks performed as they relate to this mandate.

C. Service and Supplies

Identify any direct costs for materials that have been consumed or expended specifically for this mandate.

D. Contract Services

Costs incurred for contract services and/or legal counsel that assist in the preparation, submission and/or presentation of claims are recoverable. Provide copies of the invoices and/or claims that were paid.

E. Training

1. Classes

Include the costs of classes designed to assist the claimant in identifying and correctly preparing state-required documentation for specific reimbursable mandates. Such costs include, but are not limited to, salaries and benefits, transportation, registration fees, per diem, and related costs incurred because of this mandate.

2. Commission Workshops

Participation in workshops convened by the Commission is reimbursable. Such costs include, but are not limited to, salaries and benefits, transportation, and per diem. This does not include reimbursement for participation in rulemaking proceedings.

F. Indirect Costs

1. Local Agencies

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those 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.

Local agencies have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

2. School Districts

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

3. County Offices of Education

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

4. Community College Districts

Community College Districts must use one of the following three alternatives:

a. An ICRP based on OMB Circular A-21;

b. The State Controller's FAM-29C which uses the CCFS-311; or

c. Seven percent (7%).

VII. Offsetting Savings and Other Reimbursement

Any offsetting savings the claimants experience as a direct result of this statute must be deducted from the costs claims. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim.

VIII. Required Certification

The following certification must accompany the claim:

I DO HEREBY CERTIFY:

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

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

_____	_____
SIGNATURE OF AUTHORIZED REPRESENTATIVE	DATE
_____	_____
TITLE	TELEPHONE NUMBER

(Continue to Appendix A)

PARAMETERS AND GUIDELINES

Statutes of 1975, Chapter 486

and

Statutes of 1984, Chapter 1459

APPENDIX A

Limitation on Reimbursement for Independent Contractor Costs During Fiscal Years 1995-96, 1996-97, 1997-98, 1998-99, 1999-00, 2000-01, and 2001-02[1]

A. If a local agency or school district contracts with an independent contractor for the preparation and submission of reimbursement claims, the costs reimbursable by the state for that purpose shall not exceed the lesser of (1) 10 percent of the amount of the claims prepared and submitted by the independent contractor, or (2) the actual costs that would necessarily have been incurred for that purpose if performed by employees of the local agency or school district.

The maximum amount of reimbursement provided in subdivision (a) for an independent contractor may be exceeded only if the local agency or school district establishes, by appropriate documentation, that the preparation and submission of these claims could not have been accomplished without ~~the~~ incurring ~~of~~ the additional costs claimed by the local agency or school district.

B. Costs incurred for contract services and/or legal counsel that assist in the preparation, submission and/or presentation of claims are recoverable within the limitations imposed under A. above. Provide copies of the invoices and/or claims that were paid. For the preparation and submission of claims pursuant to Government Code sections 17561 and 17564, submit an estimate of the actual costs that would have been incurred for that purpose if performed by employees of the local agency or school district; this cost estimate is to be certified by the governing body or its designee.

If reimbursement is sought for independent contractor costs that are in excess of **[Test (1)]** ten percent of the claims prepared and submitted by the independent contractor

[1] The limitation added by (1) the Budget Act of 1995, Chapter 303, Statutes of 1995, in Item 0840-001-001, Provision 11, and in Item 8885-001-001, Provision 1, (2) the Budget Act of 1996, Chapter 162, Statutes of 1996, in Item 0840-001-0001, Provision 9, and in Item 8885-001-0001, Provision 1, (3) the Budget Act of 1997, Chapter 282, Statutes of 1997, in Item 0840-001-0001, Provision 9, and in Item 8885-001-0001, Provision 1, and (4) the Budget Act of 1998, Chapter 324, Statutes of 1998, in Item 0840-001-0001, Provision 8, and Item 8885-001-0001, Provision 1, (5) the Budget Act of 1999, Chapter 50, Statutes of 1999, in Item 0840-001-0001, Provision 8, and in Item 8885-001-0001, Provision 1, (6) the Budget Act of 2000, Chapter 52, Statutes of 2000, in Item 0840-001-0001, Provision 8, and in Item 8885-001-0001, Provision 1, (7) the Budget Act of 2001, Chapter 106, Statutes of 2001, in Item 0840-001-0001, Provision 8, and in Item 8885-001-0001, Provision 1, is shown as part A. of this Appendix.

or **[Test (2)]** the actual costs that necessarily would have been incurred for that purpose if performed by employees of the local school district, appropriate documentation must be submitted to show that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the local agency or school district. Appropriate documentation includes the record of dates and time spent by staff of the contractor for the preparation and submission of claims on behalf of the local agency or school district, the contractor's billed rates, and explanation on reasons for exceeding Test (1) and/or Test (2). In the absence of appropriate documentation, reimbursement is limited to the lesser of Test (1) and/or Test (2). No reimbursement shall be permitted for the cost of contracted services without the submission of an estimate of actual costs by the local agency or school district.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
MANDATE REIMBURSEMENT PROCESS (LOCAL AGENCIES)

For State Controller Use Only
(19) Program Number 00041
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 041

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) MRP-1, (03)(a)	
(23) MRP-1, (03)(b)	
(24) MRP-1, (03)(c)	
(25) MRP-1, (04)(1)(d)	
(26) MRP-1, (04)(2)(d)	
(27) MRP-1, (04)(3)(d)	
(28) MRP-1, (06)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1984, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1984.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1984, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 041	MANDATE REIMBURSEMENT PROCESS (LOCAL AGENCIES) Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form MRP-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form MRP-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims for fiscal year 2000-01 and estimated claims for fiscal year 2001-02 must be filed by **April 30, 2002**. In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., MRP-1, (03)(a), means the information is located on form MRP-1, line (3), column (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 041	MANDATED COSTS MANDATE REIMBURSEMENT PROCESS (LOCAL AGENCIES) CLAIM SUMMARY	FORM MRP-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) Chapter/Statute, Name, and Number of Mandates	(a) Test Claims	(b) Reimbursement Claims	(c) Incorrect Reduction Claims
Total Number of Claims Filed			

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Test Claims				
2. Reimbursement Claims				
3. Incorrect Reduction Claims				
(05) Total Direct Costs				

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

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

Program 041	MANDATE REIMBURSEMENT PROCESS (LOCAL AGENCIES) CLAIM SUMMARY Instructions	FORM MRP-1

(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 form MRP-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) **Test Claims**: Enter the chapter/statute or state regulation and program name. Give the date when the successful test claim was heard by the Commission on State Mandates. Enter an "X" in the column (a) for each program.

Reimbursement Claims: List each chapter/statute or state regulation and program name that is included in the claim preparation costs. Enter an "X" in column (b) for each program.

Incorrect Reduction Claims: Enter the chapter/statute or state regulation and program name. Give the date when the successfully appealed incorrect reduction claim was heard by the Commission on State Mandates. Enter an "X" in column (c) for each program.

Total the "X"s in each column. Attach a separate schedule if more space is needed to meet your requirements.

(04) Reimbursable Components. For each reimbursable component, enter the total from form MRP-2, line (05), columns (d), (e), and (f) to form MRP-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row and enter in column (d).

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 041	MANDATED COSTS MANDATE REIMBURSEMENT PROCESS (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL	FORM MRP-2

(01) Claimant

(02) Fiscal Year

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

☐ Test Claims ☐ Reimbursement Claims ☐ Incorrect Reduction Claims

(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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

Program 041	MANDATE REIMBURSEMENT PROCESS (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM MRP-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 form MRP-2 should be completed for each department.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form MRP-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. Allowable costs for the following cost components include, but are not limited to:

- **Test Claim** - Salaries and benefits, supplies, consultants and legal services, travel, etc.
- **Reimbursement Claim** - Salaries and benefits, supplies, contracted services, training, etc.
- **Incorrect Reduction Claim** - Salaries and benefits, supplies, contracted services, etc.

To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form MRP-1, block (04), columns (a), (b), and (c) in the appropriate row.

MEDI-CAL BENEFICIARY DEATH NOTICES

1. Summary of Chapters 102/81 and 1163/81

This act was determined by the Board of Control (successor agency is the Commission On State Mandates) on December 2, 1982, to contain a cost mandate reimbursable under Section 17561 of the Government Code.

Chapter 102, Statutes of 1981, effective June 28, 1981, added Probate Code Section 700.1; and Chapter 1163, Statutes of 1981, effective October 2, 1981, amended Probate Code Section 700.1. In part, Section 700.1 states that where a deceased person has received or may have received health care under the provisions of Chapter 7 (commencing with Section 14000), or Chapter 8 (commencing with Section 14200), Part 3, Division 9, Welfare and Institutions Code, the heirs, executor, administrator or the person in possession of any property of the decedent shall give the Director of Health Services a notice of the death no later than 90 days from the date of death. The notice is mailed postage prepaid and addressed to the director at his or her Sacramento office.

The Department of Health Services prepared two All County Letters to Public Guardians/Public Administrators; one is dated February 18, 1982 and the second is dated March 31, 1982 which included a suggested form letter. The purpose of the All County Letters was to provide clarification of Probate Code Section 700.1 and to request specific information.

Chapter 923/87 repealed Section 700.1 but restated it in Section 215, effective 7/1/88, to continue the mandate.

2. Eligible Claimants

Any county incurring increased cost as a result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for mandates that have been funded in the State Budget Act or in special legislation. To determine if current funding is available for this program, refer to the "Appropriations for State Mandated Cost Programs" schedule presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to the county auditor's office.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year. A claim for reimbursement or an estimate must exceed $200 per fiscal year.

B. Filing Deadline

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available an estimated claim may be filed.

An estimated claim must be filed with the State Controller's Office and postmarked by **November 30** of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by **November 30** following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

5. Reimbursable Components

A. Providing the Required Information

Counties are required under Probate Code Section 700.1 and the Department of Health Services (DOHS) All County Letters of February 18, 1982 and March 31, 1982 to provide a notice with information regarding deceased Medi-Cal recipients to the Director of Health Services as follows:

Description	Probate Code Section 700.1	Letters dated 2-18-82	& 3-31-82
Notice of Death	x	-	-
Death Certificate	x	x	-
Probate Number	-	x	-
Medi-Cal Number	-	x	x
Estate Inventory & Appraisal	-	x	x
Date of Death	-	-	x
Approximate Estate Value	-	-	x
Social Security Number	-	-	x
Date of Birth	-	-	x
Marital Status	-	-	x
Type of Probate	-	-	x

Increased costs of providing the required information are reimbursable on a case by case basis. The following formula should be used to determine claimable costs.

Column 1 = Costs of providing the required information
Column 2 = Costs of all county services provided to the estate
Column 3 = Reimbursement received by the county from the estate

$$\text{Claimable Costs} = \text{Column 1} - \left[\frac{\text{Column 1}}{\text{Column 2}} \times \text{Column 3}\right]$$

Example: Suppose a county provides DOHS with the required notices on four deceased Medi-Cal recipients at a cost of $5.00 each. The costs of all county services in each case

was $100.00. Amounts collected by the county from the decedents' estate are as follows: $100.00 from Decedent A, $60.00 from Decedent B, inquires showed Decedent C has no funds, no attempt was made to collect from Decedent D who has funds. Increased costs claimable from the State are summarized as follows:

Names of Decedents	Col. 1 Cost of Providing the Required Information	Col. 2 Cost of All County Services Provided to the Estate	Col. 3 Reimbursement Received County from the Estate	Claimable Increased Costs Col. 1 - Col. 1 x Col. 3 / Col. 2
A	$ 5.00	$100.00	$100.00	-0-
B	5.00	100.00	60.00	$2.00
C	5.00	100.00	-0-	5.00
D	5.00	100.00	-------	--------
Totals	$20.00	$400.00	$160.00	$7.00

6. Reimbursement Limitations

A. Reimbursement is not allowed if no attempt was made to recover the cost of county services from the estate of the deceased Medi-Cal recipient.

B. Reimbursement is not allowed for costs of performing an estate inventory and appraisal or for determining the approximate estate value.

C. Any offsetting savings or reimbursement the claimants received from any source, as a result to this mandate, must be deducted from the amount claimed.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for form MBD-1, provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided in these insturctions should be duplicated and used by the claimant when filing an estimated or reimbursement claim. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form MBD-1, Claim Summary

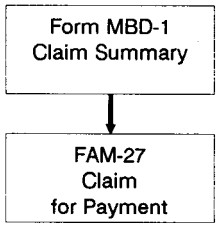
This form is used to summarize direct costs and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from form MBD-2 and are carried forward to form FAM-27.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from form MBD-1 must be carried forward in order for the State Controller's Office to process the claim.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
MEDI-CAL BENEFICIARY DEATH NOTICES

For State Controller Use Only
(19) Program Number 00043
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 043

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data	
(22) MBD-1, (03)	
(23) MBD-1, (05)(e)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 102, Statutes of 1981, and Chapter 1163, Statutes of 1981, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 102, Statutes of 1981, and Chapter 1163, Statutes of 1981.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 102, Statutes of 1981, and Chapter 1163, Statutes of 1981, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 043	MEDI-CAL BENEFICIARY DEATH NOTICES Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form MBD-1 and enter the amount from line (08). If more than one form is completed due to multiple department involvement in this mandate, add line (08) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form MBD-1, line (08). If more than one form is completed due to multiple department involvement in this mandate, add line (08) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., MBD-1, (03), means the information is located on form MBD-1, line (3). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS MEDI-CAL BENEFICIARY DEATH NOTICES CLAIM SUMMARY	FORM MBD-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Total Number of Decedents	

(04) Computation of Claimable Increased Cost

(a) Name of Decedents	(b) Cost of Providing the Required Information	(c) Cost of All County Services Provided to the Estate	(d) Reimbursement Received by County from the Estate	(e) Claimable Increased Costs Col. (b) - [{Col. (b) ÷ Col. (c)} x Col. (d)]

(05) Claimable Increased Costs	Total ☐	Subtotal ☐	Page:___of___	

Cost Reduction	
(06) Less: Offsetting Savings, if applicable	
(07) Less: Other Reimbursements, if applicable	
(08) Total Claimed Amount [Line (05) - {line (06) + line (07)}]	

MEDI-CAL BENEFICIARY DEATH NOTICES CLAIM SUMMARY Instructions	FORM MBD-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Enter the number of notices sent to the Director of the State Department of Health Services (DOHS) regarding decreased Medi-Cal recipients.

(04) Computation of Claimable Increased Costs. Enter information as follows:

Column (a), the case numbers or name of decedents.

Column (b), the county's customary charge per case for providing the required information to the DOHS. Attach a worksheet detailing the costs for those cases which are significantly different than the customary rate.

Column (c), the county's customary charge per case for providing the all county services to the estate of the decedent. Attach a worksheet detailing the costs for those cases which are significantly different than the customary rate.

Column (d), the amount of reimbursement the county has received from the estate of the decedent for the cost of services rendered.

Column (e), the formula for computing the claimable increased costs:

Claimable increased costs = Column (b) - [{Column (b) ÷ Column (c)} x Column (d)]

(05) Claimable Increased Costs. Enter the sum of the Claimable Increased Costs for all decreased Medi-Cal recipients. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed, number each page.

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

(07) 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.

(08) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (06), and Other Reimbursements, line (07), from Claimable Increased Costs, line (05). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-09

MENTALLY DISORDERED OFFENDERS' EXTENDED COMMITMENT PROCEEDINGS

JULY 30, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Mentally Disordered Offenders' Extended Commitment Proceedings. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Penal Code Section (PC §) 2970 established civil commitment procedures to extend the involuntary treatment of a mentally disordered offender for one year beyond the offender's parole termination date if the offender's severe mental disorder is not in remission at the end of the parole period or cannot be kept in remission without treatment. PC § 2970 also authorizes the district attorney to file a petition with the superior court, following receipt of the state's written evaluation on the status of the offender's mental disorder, for the continued involuntary treatment of the offender.

PC § 2972 requires a civil hearing to be conducted once a petition has been filed and also established procedures for the civil hearing. PC § 2972.1 limits outpatient status to a period not to exceed one year. At the expiration of outpatient status approved by the court, the court shall either discharge the person, order the person confined to a treatment facility, or renew its approval of outpatient status. The court shall notify all interested parties whether or not the person was found suitable for release.

On January 25, 2001, the COSM determined that PC §§ 2970, 2972, and 2972.1 establish costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any county that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of PC §§ 2970 and 2972 are reimbursable for fiscal years 1997-98 through 2000-01 and must be filed with the SCO and be delivered or postmarked on or before **November 27, 2001**. Costs incurred pursuant to PC § 2972.1 regarding services to persons committed under PC § 2972 who are on outpatient

status, are reimbursable for the period January 1, 2001, through June 30, 2001, and must be filed with the SCO and be delivered or postmarked on or before **November 27, 2001**. Estimated claims for the 2001-02 fiscal year must also be delivered or postmarked on or before **November 27, 2001**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. Claims should be rounded to the nearest dollar.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

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

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

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

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

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

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: May 24, 2001
f:\Mandates\1998\tc\98tc09\Ps&Gs\pg052401

Parameters and Guidelines

Penal Code Sections 2970, 2972, and 2972.1
Statutes of 1985, Chapter 1418
Statutes of 1986, Chapter 858
Statutes of 1987, Chapter 687
Statutes of 1988, Chapter 657
Statutes of 1988, Chapter 658
Statutes of 1989, Chapter 228
Statutes of 1991, Chapter 435
Statutes of 2000, Chapter 324

Mentally Disordered Offenders' Extended Commitment Proceedings

I. SUMMARY OF MANDATE

The test claim legislation establishes civil commitment procedures for the continued involuntary treatment of persons with severe mental disorders for one year following their parole termination date. These commitment procedures generally require the following:

- A civil hearing on the petition for continued involuntary treatment;
- The right to a jury trial, with a unanimous verdict by the jury before the offender can be committed;
- The appointment of defense counsel for indigent offenders; and
- Subsequent petitions and hearings regarding the recommitment of the offender for another year of involuntary treatment.

At its January 25, 2001 hearing, the Commission adopted its Statement of Decision which concluded that Penal Code sections 2970, 2972, and 2972.1 impose a reimbursable state mandated program on local agencies within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for the following activities:

- Review the state's written evaluation and supporting affidavits indicating that the offender's severe mental disorder is not in remission or cannot be kept in remission without continued treatment (Pen. Code, §2970);
- Prepare and file petitions with the superior court for the continued involuntary treatment of the offender (Pen. Code, §2970);
- Represent the state and the indigent offender in civil hearings on the petition and any subsequent petitions or hearings regarding recommitment (Pen. Code, §§ 2972, 2972.1);
- Retain necessary experts, investigators, and professionals to prepare for the civil trial and any subsequent petitions for recommitment;
- Travel to and from state hospitals where detailed medical records and case files are maintained; and

- Provide transportation and custody of each potential mentally disordered offender before, during, and after the civil proceedings by the County's Sheriff Department.

II. ELIGIBLE CLAIMANTS

Any county or city and county which incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code states that a test claim must be submitted on or before June 30th following a given fiscal year to establish eligibility for reimbursement for that fiscal year. This test claim was filed by the County of Los Angeles on November 19, 1998. Therefore, costs incurred in implementing the provisions of Penal Code sections 2970 and 2972, as added and amended by Statutes of 1985, chapter 1418; Statutes of 1986, chapter 858; Statutes of 1987, chapter 687; Statutes of 1988, chapters 657 and 658; Statutes of 1989, chapter 228; and Statutes of 1991, chapter 435,after July 1, 1997 are eligible for reimbursement.

Statutes of 2000, chapter 324, was not in effect until January 1, 2000. Therefore, costs incurred pursuant to Penal Code section 2972.1, as added by Statutes of 2000, chapter 324, regarding services to persons committed pursuant to Penal Code section 2972 who are on *outpatient* status, are reimbursable only on or after January 1, 2001.

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

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

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the direct and indirect costs of labor, materials and supplies, contracted services, fixed assets, travel, and training incurred for the following mandate components are reimbursable:

A. <u>One-time Activities</u>

1. To develop policies and procedures to implement Penal Code sections 2970, 2972, and 2972.1.
2. To train staff on the mandated program (one-time per employee).
3. To develop or procure computer software to track the status of persons committed pursuant to Penal Code section 2972.

B. Continuing Activities

The following reimbursable activities must be specifically identified to a mentally disordered offender:

1. Review the state's written evaluation and supporting affidavits to determine if the county concurs with the state's recommendation that the offender's severe mental disorder is not in remission or cannot be kept in remission without continued treatment (Pen. Code, § 2970). This activity includes the following:
    a) Attorney, secretarial, and paralegal services;
    b) Copying charges; and
    c) Long distance telephone charges.
2. Prepare and file petitions with the superior court for the continued involuntary treatment of the offender (Pen. Code, § 2970). This activity includes the following:
    a) Attorney, secretarial, and paralegal services;
    b) Copying charges; and
    c) Long distance telephone charges.
3. Represent the state and the indigent offender in civil hearings regarding recommitment (Pen. Code, §§ 2972, 2972.1). This activity includes the following:
    a) Attorney, secretarial, and paralegal services;
    b) Copying charges; and
    c) Long distance telephone charges.
4. Retain necessary experts, investigators, and professionals to prepare for the civil trial and any subsequent petitions for recommitment;
5. Travel to and from state hospitals where detailed medical records and case files are maintained;
6. Provide transportation and custody of each potential mentally disordered offender before, during, and after the civil proceedings by the County's Sheriff Department;
7. Meet and confer on outpatient status reports issued pursuant to Penal Code section 2792.1 (c) and assist outpatient offenders committed pursuant to Penal Code section 2972 in completing a form indicating whether the offender agrees to continued treatment, or refuses continued treatment and demands a jury trial to decide the need for further treatment; and
8. Represent the state and the indigent offender in a jury trial to decide the need for further treatment and any subsequent petitions or hearings regarding recommitment (Pen. Code, §§ 2972, 2972.1). This activity includes the following:
    a) Attorney, secretarial, and paralegal services;
    b) Copying charges; and
    c) Long distance telephone charges.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in section IV of this document and they must be supported by the following cost element information:

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

   Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate, and related fringe benefits.

   Reimbursement for personal services includes compensation paid 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 the employer's contribution of social security, pension plans, insurance and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

2. Materials and Supplies

   Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

   Provide the name(s) of the contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity(ies) 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. Submit contract consultant and attorney invoices with the claim.

4. Fixed Assets

   List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed mandate is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset which is used for the purposes of the mandated program is eligible for reimbursement.

5. Travel

   Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.

6. Training

   The cost of training an employee to perform the mandated activities, as specified in section IV of these parameters and guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits of trainees and trainers, registration fees, transportation, lodging, per diem, and incidental audiovisual aids. If the training encompasses subjects broader than this mandate, only the pro rata portion of the training costs can be claimed.

B. Indirect Costs

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those 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.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

VI. SUPPORTING DATA

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested. 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 is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to federal funds and other state funds, shall be identified and deducted from this claim.

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 Office claiming instructions, for those costs mandated by the state contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Pursuant to Title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
MENTALLY DISORDERED OFFENDERS' EXTENDED COMMITMENT PROCEEDINGS

For State Controller Use Only
(19) Program Number 00203
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 203

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) MDO-1, (04)	
(23) MDO-1, (05)(A)(1)(f)	
(24) MDO-1, (05)(A)(2)(f)	
(25) MDO-1, (05)(A)(3)(f)	
(26) MDO-1, (05)(B)(1)(f)	
(27) MDO-1, (05)(B)(2)(f)	
(28) MDO-1, (05)(B)(3)(f)	
(29) MDO-1, (05)(B)(4)(f)	
(30) MDO-1, (07)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1418, Statutes of 1985, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1418, Statutes of 1985.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1418, Statutes of 1985, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 203	MENTALLY DISORDERED OFFENDERS' EXTENDED COMMITMENT PROCEEDINGS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form MDO-1 and enter the amount from line (12). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form MDO-1, line (12). If more than one form MDO-1 is completed due to multiple department involvement in this mandate, add line (12) of each form MDO-1.

(14) **Filing Deadline**. **Initial Claims of Ch. 1418/85**. If the reimbursement claims for the fiscal years 1997-98 through 2000-01 are filed after **November 27, 2001**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., MDO-1, (05)(A)(1)(f), means the information is located on form MDO-1, block (05), section (A), line (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., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 203	MANDATED COSTS MENTALLY DISORDERED OFFENDERS' EXTENDED COMMITMENT PROCEEDINGS CLAIM SUMMARY	FORM MDO-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐
	Fiscal Year 19___/20___
(03) Department	

Claim Statistics

(04) Number of extended commitment proceedings heard during the fiscal year of claim	

Direct Costs	**Object Accounts**					
(05) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel	(f) Total
A. One-Time Costs						
1. Develop Policies & Procedures						
2. Training						
3. Computer Software						
B. Continuing Costs						
1. Review Case						
2. File Petition						
3. Representation						
4. Travel and Custody						
(06) Total Direct Costs						

Indirect Costs

(07) Indirect Cost Rate	[From ICRP]	%
(08) Total Indirect Costs	[Line (06)(a) x line (07)] or [{Line (06)(a) + line (06)(b)} x line (07)]	
(09) Total Direct and Indirect Costs	[Line (06)(f) + line (08)]	

Cost Reduction

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

Program 203	MENTALLY DISORDERED OFFENDERS' EXTENDED COMMITMENT PROCEEDINGS CLAIM SUMMARY Instructions	FORM MDO-1

(01) Claimant. Enter the name of the claimant.

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

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

(03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form MDO-1 should be completed for each department.

(04) Enter the number of extended commitment proceedings that were heard during the fiscal year of claim for mentally disordered offenders.

(05) Reimbursable Components. For each reimbursable component, enter the total from form MDO-2, line (05), columns (d) through (h) to form MDO-1, block (05), columns (a) through (e) in the appropriate row. Total each row.

(06) Total Direct Costs. Total columns (a) through (f).

(07) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Indirect Costs. Multiply Total Salaries, line (06)(a), by the Indirect Cost Rate, line (07). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (06)(a), and Total Benefits, line (06)(b), by the Indirect Cost Rate, line (07).

(09) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (06)(f), and Total Indirect Costs, line (08).

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

(11) 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.

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

Program 203	MANDATED COSTS MENTALLY DISORDERED OFFENDERS' EXTENDED COMMITMENT PROCEEDINGS COMPONENT/ACTIVITY COST DETAIL	FORM MDO-2

(01) Claimant

(02) Fiscal Year

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

One-Time Costs: ☐ Develop Policies and Procedures ☐ Training ☐ Computer Software

Continuing Costs: ☐ Review Case ☐ File Petition

☐ Representation ☐ Travel and Custody

(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	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets	(h) Travel
(05) Total ☐ Subtotal ☐ Page:____of____							

Program 203	MENTALLY DISORDERED OFFENDERS' EXTENDED COMMITMENT PROCEEDINGS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM MDO-2

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

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form MDO-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), complete columns (a) through (h) by entering 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate	Hours Worked		Benefits = Benefit Rate x Salaries				
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Invoice
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		Invoice
Travel	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	

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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form MDO-1, block (05), columns (a) through (e) in the appropriate row.

MENTALLY DISORDERED SEX OFFENDERS: EXTENDED COMMITMENTS

1. Summary of Chapter 991/79

Section 6316.2 of the Welfare and Institutions Code, as amended by Chapter 991/79, provides an extended commitment for committed mentally disordered sex offenders who suffer from a mental disorder, disease, or defect, and as a result of such disorder, disease, or defect are predisposed to the commission of sexual offenses to such a degree that they present a serious threat of substantial harm to the health and safety of others. In addition, it specified that a petition for extended commitment shall be filed 90 days before the expiration of original commitment and the court shall conduct a hearing on the petition no later than 30 days prior to time of release by the State Department of Mental Health. The trial shall be by jury unless waived by both the patient and the prosecuting attorney. The State shall bear all expenses of transportation, care and custody of the patient and all trial and related costs, and shall be represented by the Attorney General or the district attorney with the consent of the Attorney General. If the patient is an indigent, the State Public Defender shall be appointed.

Although Chapter 928/81 repealed Section 6316.2, it would provide that persons committed under this section would remain governed by this section until their commitments are terminated.

2. Eligible Claimants

Any county that has incurred increased costs as a result of this mandate is eligible to claim reimbursement of costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget Act or in special legislation. To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to the county auditor's office.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year. A claim for reimbursement or an estimate must exceed $200 per fiscal year.

B. Filing Deadline

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available an estimated claim may be filed.

An estimated claim must be filed with the State Controller's Office and postmarked by **November 30** of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by **November 30** following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

5. Reimbursement

Eligible claimants will be reimbursed for the costs related to extending commitment for mentally disordered sex offenders.

The costs of transportation, care and custody of the patient, trial costs, juror fees, and prosecuting district attorneys' costs if consent is given by the Attorney General for the district attorney to represent the State in proceedings under Section 6316.2 of the Welfare and Institutions Code are reimbursable.

6. Reimbursement Limitations

A. Trial Court Funding Program

Costs related to "court operations" as defined in Government Code Section 77003 are not reimbursable when the county opts into the Trail Court Funding Program pursuant to Section 77300. In light of Government Code Section 77003, the cost of trial and juror fees shall not be claimed if the county is participating in the Trial Court Funding Program. Pursuant to Section 77203, block grant disbursements to the county shall be in lieu of any reimbursement of state mandated local programs for trial courts during those fiscal years in which it is a participant of the program.

B. Support and Care of Persons

Counties which have an approved daily rate with the Department of Corrections must use the approved rate when computing reimbursable costs for care and custody of the prisoners. Since the prisoner is seldom in custody a full first day and last day of his or her hold, reimbursement can be claimed for the first day but not for the last day of the holding period.

Counties without an approved rate must compute a rate based on actual expenditures for the prior year as shown in the county budget. Allowable costs for computing the rate are; clothing, food, dining supplies, janitorial supplies, kitchen supplies, laundry, laundry supplies, bookings, and utilities. The average daily rate is computed by dividing the total allowable expenditures for the year by the average daily population. This quotient is then divided by 365 days. This rate may be brought up to an estimated current year rate by the percentage increase of current year operating expenses over past year operating expenses.

C. Offsetting Savings

Any offsetting savings or reimbursements the claimant received from any source, as a result to this mandate, must be deducted from the amount claimed.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for Forms MDSO-1 and MDSO-2, provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. FORM MDSO-2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. A separate Form MDSO-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records which show the employee's actual time spent on the mandate.

(2) Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate can be claimed. List cost of materials which have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Give the name(s) of contractor(s) who performed the services. Describe the activities performed by each named contractor, actual hours spent on the mandate, inclusive dates when services were performed and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlement are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of the travel, inclusive travel dates, destination points and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee's travel expense claims, and other documents evidencing the validity of the expenditures.

(5) Jury Expenses

Indicate for each court case, the court case numbers, number of juror days required to try the case, daily juror rate, number of days spent trying the case.

Source documents evidencing the validity of the expenditures must be maintained by the claimants.

(6) Care and Custody

Indicate for each names defendant, the court case numbers, number of days housed in the county's jail facility, and the county's daily jail rate.

Source documents evidencing the validity of the expenditures must be maintained by the claimants.

For audit purposes, all supporting documents must be retained for a period of four years after the end of the calendar year in which the reimbursement claim is filed or last amended. Such documents shall be made available to the State Controller's Office upon request.

B. Form MDSO-1, Claim Summary

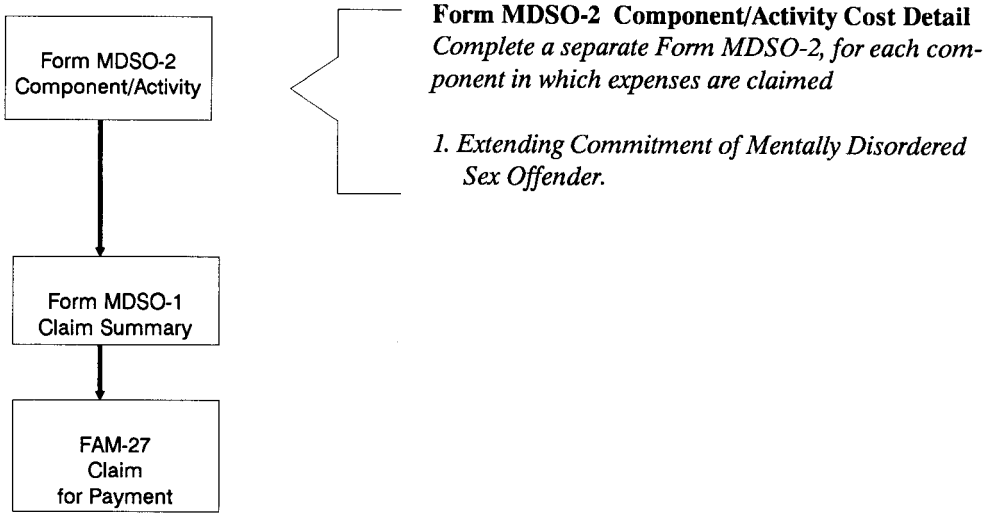
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the claim period for which costs are claimed. Claimant must show the number of MDSO cases heard in court for extended commitment pursuant to Section 6316.2 W & I Code. Direct costs on this form are carried forward from Form MDSO-2.

Indirect costs may be computed as 10% of direct labor, excluding fringe benefits and the cost of supervision above the first level. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form Fam-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from Form MDSO-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
MENTALLY DISORDERED SEX OFFENDERS: EXTENDED COMMITMENTS

For State Controller Use Only
(19) Program Number 00039
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 039

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) MDSO-1, (03)	
(23) MDSO-1, (04)(d)	
(24) MDSO-1, (05)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 991, Statutes of 1979, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 991, Statutes of 1979.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 991, Statutes of 1979, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 039	MENTALLY DISORDERED SEX OFFENDERS: EXTENDED COMMITMENTS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form MDSO-1 and enter the amount from line (10). If more than one form is completed due to multiple department involvement in this mandate, add line (10) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form MDSO-1, line (10). If more than one form is completed due to multiple department involvement in this mandate, add line (10) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., MDSO-1, (03), means the information is located on form MDSO-1, line (3). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS MENTALLY DISORDERED SEX OFFENDERS: EXTENDED COMMITMENTS CLAIM SUMMARY	FORM MDSO-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___

Claim Statistics

(03) Number of cases heard in court for extended commitment to Welfare and Institutions Code Section 6316.2	

Direct Costs	**Object Accounts**				
(04) Reimbursable Component	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Other Charges	(e) Total
Extending Commitment of Mentally Disordered Sex Offender					

Indirect Costs

(05) Indirect Cost Rate	[From ICRP]	%
(06) Total Indirect Costs	[Line (05) x line (04)(a)] or [line (05) x {line (04)(a) + line (04)(b)}]	
(07) Total Direct and Indirect Costs	[Line (04)(e) + line (06)]	

Cost Reduction

(08) Less: Offsetting Savings, if applicable	
(09) Less: Other Reimbursements, if applicable	
(10) Total Claimed Amount [Line (07) - {line (08) + line (09)}]	

MENTALLY DISORDERED SEX OFFENDERS: EXTENDED COMMITMENTS CLAIM SUMMARY Instructions	FORM MDSO-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Enter the number of cases heard in court for extended commitment pursuant to Welfare and Institutions Code Section 6316.2.

(04) Reimbursable Components. For each reimbursable component, enter the total from form MDSO-2, line (05), columns (d), (e), (f), and (g) to form MDSO-1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.

(05) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(06) Total Indirect Costs. Multiply Total Salaries, line (04)(a), by the Indirect Cost Rate, line (05). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (04)(a), and Total Benefits, line (04)(b), by the Indirect Cost Rate, line (05).

(07) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (04)(d), and Total Indirect Costs, line (06).

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

(09) 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.

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

MANDATED COSTS MENTALLY DISORDERED SEX OFFENDERS: EXTENDED COMMITMENTS COMPONENT/ACTIVITY COST DETAIL	FORM MDSO-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Extending Commitment of Mentally Disordered Sex Offenders

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

(a) Employee Names, Job Classifications, Functions Performed, and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Other Charges
(05) Total ☐ Subtotal ☐ Page:____of____						

MENTALLY DISORDERED SEX OFFENDERS: EXTENDED COMMITMENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM MDSO-2

(01) Enter the name of the claimant.

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

(03) Reimbursable Component: Extending Commitment for Mentally Disordered Sex Offenders. This line identifies costs that may be claimed on form MDSO-2.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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, travel expenses, care and custody of the patient, juror fees, contract services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice
Travel Expenses	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles	
Jury Expenses	Number of Jurors	Daily Juror Rate	Inclusive Trial Dates			Total Cost Claimed	
Other Charges Support and Care of Persons	Number of Defendants	Cost per Day	Number of Days			Cost = Cost per Day x Number of Days	

(05) Total line (04), columns (d), (e), (f), and (g) 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 component/ activity costs, number each page. Enter the totals from line (05), columns (d), (e), (f), and (g) to form MDSO-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

MENTALLY RETARDED DEFENDANTS: DIVERSION

1. Summary of Chapter 1253/80

Under prior law, if a criminal defendant was found to be mentally incompetent to stand trial and is developmentally disabled, the criminal judicial process was suspended and the defendant was assigned to a state hospital or other available residential facility. Upon restoration of the defendant's competency, the criminal judicial process was resumed.

This Chapter establishes a procedure whereby a mentally incompetent and developmentally disabled defendant, who was charged with a misdemeanor or who's charges were reduced to a misdemeanor and successfully completes a diversion program shall have the criminal charges dropped. Prior to diversion by the court, the district attorney, probation department and regional center for the developmentally disabled are required to submit a report to the court which would contain a recommendation on the defendant's diversion.

2. Eligible Claimants

Any county that has incurred increased costs as a result of this mandate is eligible to claim reimbursement of costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget Act or in special legislation. To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to the county auditor's office.

4. Types of Claims

A. Entitlement Claims

This program has been included in the State Mandates Apportionment System (SMAS). The SMAS is a process where a claimant receives an annual apportionment, reflective of the program's costs. A claimant is eligible to be included in the SMAS after having established a base year entitlement for the program. The State Controller's Office determines a base year entitlement by averaging the claimant's actual costs for any three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. With an established base year entitlement, no further claims need to be filed. Claimant will receive annually, by November 30, an apportionment adjusted for any change in the implicit price deflator.

A claimant with no base year entitlement may begin submitting reimbursement claims for a minimum of three consecutive fiscal years or entitlement claims covering the preceding three consecutive fiscal years. The three consecutive fiscal years of costs can be a combination of entitlement and reimbursement claims. There is no statutory deadline for filing entitlement claims. However, entitlement claims and supporting documents should be filed by November 30 to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs. Entitlement claims are only for the purpose of establishing a base year entitlement and not to be used for claiming of reimbursement.

B. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year. A claim for reimbursement or an estimate must exceed $200 per program per fiscal year.

C. Filing Deadline

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim may be filed.

An estimated claim must be filed with the State Controller's Office and postmarked by **November 30** of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by **November 30** following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

5. Reimbursable Components

Eligible claimants will be reimbursed for increased costs associated with the changes in the adjudication process for defendants who are both mentally incompetent and developmentally disabled. Specifically, Penal Code Sections 1001.22(b), 1001.22(c) and 1001.28(a) required the district attorney and probation officer to prepare specific reports and reports on related court hearings.

A. District Attorney Services

The District Attorney's cost of preparing reports, as required by Penal Code Section 1001.22(b) and related hearings is reimbursable.

B. Probation Department Services

The cost of the probation officer for preparing reports as required by Penal Code Sections 1001.22(c) and 1001.28(a) and related court hearings is reimbursable.

6. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source, as a result to this mandate, must be deducted from the amount claimed.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution

for forms MRD-1 and MRD-2, provided the format of the report and data fields contained within the report are identical to the claim forms included these instructions. The claim for forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

C. Form MRD-2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. A separate form MRD-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate and the related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Office Supplies

Only expenditures that can be identified as a direct cost of the mandate can be claimed. List cost of materials that have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase order and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim is filed or last amended. Such documents shall be made available to the State Controller's Office upon request.

B. Form MRD-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the claim period for which costs are claimed. The claimant must show the following: (1) the number of cases processed by the district attorney's office, and (2) the number of cases processed by the probation department. Direct costs on this form are brought forward from form MRD-2.

Indirect costs may be computed as 10% of direct labor, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

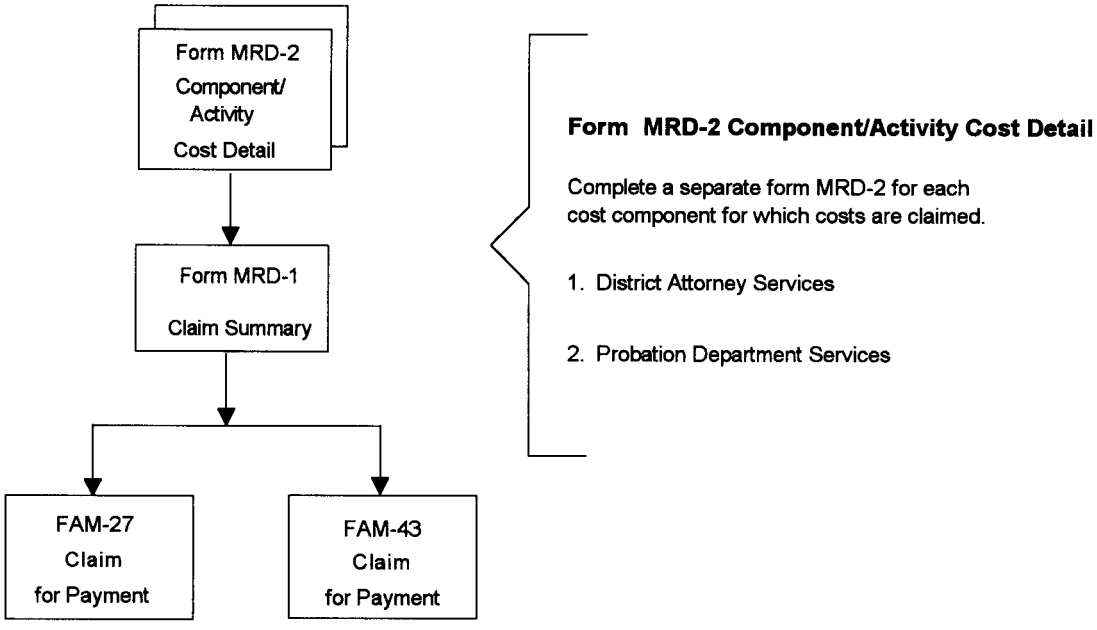
C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from form MRD-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

D. Form FAM-43, Entitlement Claim

This form is used to certify the actual costs incurred for a fiscal year for the purpose of establishing a base year entitlement. No payment is made for an entitlement claim.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
MENTALLY RETARDED DEFENDANTS: DIVERSION

For State Controller Use Only	Program
(19) Program Number 00066	066
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) MRD-1, (03)(1)	
(23) MRD-1, (03)(2)	
(24) MRD-1, (04)(1)(d)	
(25) MRD-1, (04)(2)(d)	
(26) MRD-1, (06)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1253, Statutes of 1980, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1253, Statutes of 1980.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1253, Statutes of 1980, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 066	MENTALLY RETARDED DEFENDANTS: DIVERSION Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form MRD-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form MRD-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., MRD-1, (03)(1), means the information is located on form MRD-1, block (03), line (1). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
MENTALLY RETARDED DEFENDANTS: DIVERSION

For State Controller Use Only

(19) Program Number 066
(20) Date Filed _____/_____/_____
(21) LRS Input _____/_____/_____

Program 066

LABEL HERE

(01) Claimant Identification Number

(02) Mailing Address

Claimant Name

County of Location

Street Address or P.O. Box

City State Zip Code

Base Year	Fiscal Years	FAM-27	Amount
First	(03)	(06) ☐	(09)
Second	(04)	(07) ☐	(10)
Third	(05)	(08) ☐	(11)

Entitlement Claim	
(15) MRD-1, (03)(1)	
(16) MRD-1, (03)(2)	
(17) MRD-1, (04)(1)(d)	
(18) MRD-1, (04)(2)(d)	
(19) MRD-1, (06)	
(20)	
(21)	
(22)	
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	

(31) CERTIFICATION OF CLAIM

In accordance with the provisions of Article 5 (commencing with Section 17615) of Chapter 4 of Part 7 of Division 4 of Title 2 of the Government Code, I certify that I am the officer authorized by the county to file claims with the State of California for costs mandated by Chapter 1253, Statutes of 1980; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096 inclusive.

I further certify that there was no application for any grant or payment received, other than from the claimant, for costs contained herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1253, Statutes of 1980.

The amount of Entitlement Claim is hereby submitted to the State for the sole purpose of establishing or adjusting a base year entitlement of the mandated program of Chapter 1253, Statutes of 1980, set forth on the attached statement.

Signature of Authorized Officer _____ Date _____

Type or Print Name _____ Title _____

(39) Name of Contact Person for Claim _____

Telephone Number (_____) _____ - _____ Ext. _____

E-mail Address _____

Program 066	MENTALLY RETARDED DEFENDANTS: DIVERSION Certification Claim Form Instructions	FORM FAM-43

NOTE: Chapter 1534, Statutes of 1985, established the State Mandates Apportionment System (SMAS), a method of paying designated mandated programs as apportionments. This program is included in the SMAS. A claimant who has established a base year entitlement for this program will receive an annual payment by January 15 from the State Controller's Office. A base year entitlement is determined for each district by averaging their approved claims, (i.e., actual costs) 1981-82, 1982-83, and 1983-84 fiscal years or any three consecutive fiscal years thereafter. If a claimant has incurred costs for three consecutive fiscal years, but has not filed a claim for each of those years, the claimant may file an entitlement claim with the State Controller's Office. An entitlement claim is filed solely for the purpose of establishing a base year cost and may be filed for any or all of the three fiscal years. Once a base year entitlement has been established, no additional claim need to be filed by the claimant. Submit a separate form FAM-43 for each fiscal year that is needed to complete the three consecutive fiscal years.

(01) Leave blank.

(02) Enter the claimant's name, county in which claimant is located, street address, city, state, and zip code.

(03) to (05) Enter the three consecutive fiscal years that comprise the base year.

(06) to (08) If a form FAM-27 was filed for any fiscal year, enter an "x" in the box for that fiscal year.

(09) to (11) Enter the amount from form MRD-1, line (12) that corresponds to the fiscal year for this Entitlement Claim. Only one amount should appear on lines (09) through (11). Complete a separate FAM-43 for each entitlement claim. Do not enter an amount for the fiscal year in which a FAM-27 was previously filed as indicated in the checked box.

(12) to (14) Leave blank.

(15) to (30) Bring forward cost information as specified on the left-hand column of lines (15) through (19) for the reimbursement , e.g., MRD-1, (03)(1), means the information is located on form MRD-1, block (03), line (1) Enter the information in the left-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number without the percent symbol (i.e., 34.548% should be shown as 35). Completion of this data block will expedite the payment process.

(31) Read the statement entitled "Certification of Claim". If the statement is true, the claim must be dated, signed by the entity's authorized officer and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**

(32) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-43 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS MENTALLY RETARDED DEFENDANTS: DIVERSION CLAIM SUMMARY	FORM MRD-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___
	Entitlement	☐	

Claim Statistics

(03) Number of Cases Processed:	
1. District Attorney	
2. Probation Department	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. District Attorney Services				
2. Probation Department Services				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

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

MENTALLY RETARDED DEFENDANTS: DIVERSION CLAIM SUMMARY Instructions	FORM MRD-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Enter the number of cases processed by the District Attorney and the number of cases processed by the Probation Department.

(04) Reimbursable Components. For each reimbursable component, enter the total from form MRD-2, line (05), columns (d), (e), and (f) to form MRD-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS MENTALLY RETARDED DEFENDANTS: DIVERSION COMPONENT/ACTIVITY COST DETAIL	FORM MRD-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ District Attorney Services ☐ Probation Department Services

(04) Description of Expenses: Complete columns (a) through (f).			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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

MENTALLY RETARDED DEFENDANTS: DIVERSION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM MRD-2

(01) Enter the name of the claimant.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form MRD-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 and travel expenses. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form MRD-1, block (04), columns (a), (b), and (c) in the appropriate row.

MISDEMEANORS: BOOKING AND FINGERPRINTING

1. Summary of Chapter 1105, Statutes of 1992

Chapter 1105, Statutes of 1992, amended Penal Code Section 853.6 to provide a verification procedure for booking and fingerprinting of persons arrested for a misdemeanor. The verification procedure requires the arresting agency, at the time of booking or fingerprinting, to provide the arrested person with verification of the booking or fingerprinting by either making an entry on the citation or providing the arrested person a verification form established by the arresting agency.

On January 20, 1994, the Commission on State Mandates determined that Chapter 1105, Statutes of 1992, resulted in state-mandated costs which are reimbursable pursuant to part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

2. Eligible Claimants

Any city or county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. Initial funding for Chapter 1105, Statutes of 1992, is provided for in the local government claims bill AB 818, enacted as Chapter 914, Statutes of 1995. The bill appropriated $551,000 for payment to cities and counties seeking reimbursement of mandated costs for the period 01/01/93 to 06/30/93 and fiscal years 1993/94, 1994/95 and 1995/96.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to the city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a), Government Code, provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Funding of a Mandated Program

After funds are initially provided by special legislation to reimburse costs of State mandated programs, claims are due 120 days from the date the State Controller's Office issues claiming instructions for the program. Accordingly, claims to be filed are:

(1) Reimbursement claims detailing the actual costs incurred for the period 01/01/93 to 06/30/93 and fiscal years 1993/94 and 1994/95 must be filed with the State

Controller's Office and postmarked by August 19, 1996. If the reimbursement claim is filed after the deadline of August 19, 1996, the approved claim must be reduced by a late penalty of 10% not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs incurred during 1995/96 fiscal year must be filed with the State Controller's Office and postmarked by August 19, 1996. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1995/96 reimbursement claim detailing the actual costs must be filed by November 30, 1996.

B. Annually Thereafter

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year regardless whether the payment was more or less than the actual costs. If the local agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the local agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above.)

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the increased costs incurred for providing the arrested person, at the time of booking or fingerprinting, with verification of the booking or fingerprinting by either making an entry on the citation or providing the arrested person a verification form established by the arresting agency.

A. Initial One-Time Costs:

(1) Creating the booking verification form

(2) Job required training on the correct use of the booking verification form

B. Ongoing Costs:

Allowable costs include all legally necessary costs incurred by the local agency to complete and provide the arrestee with a document which verifies that he/she has been booked or fingerprinted.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. federal, state grants, foundations, etc.) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for form MBF-1 and form MBF-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form MBF-2 Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form MBF-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records which show the employee's actual time spent on the mandate.

(2) Office Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials which have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of four years after the end of the calendar year in which the reimbursement claim was filed or last amended. Effective July 1, 1996, the document retention period is two years after the end of the calendar year in which the reimbursement claim was filed or last amended. Such documents shall be made available to the State Controller's Office upon request.

B. Form MBF-1, Claim Summary

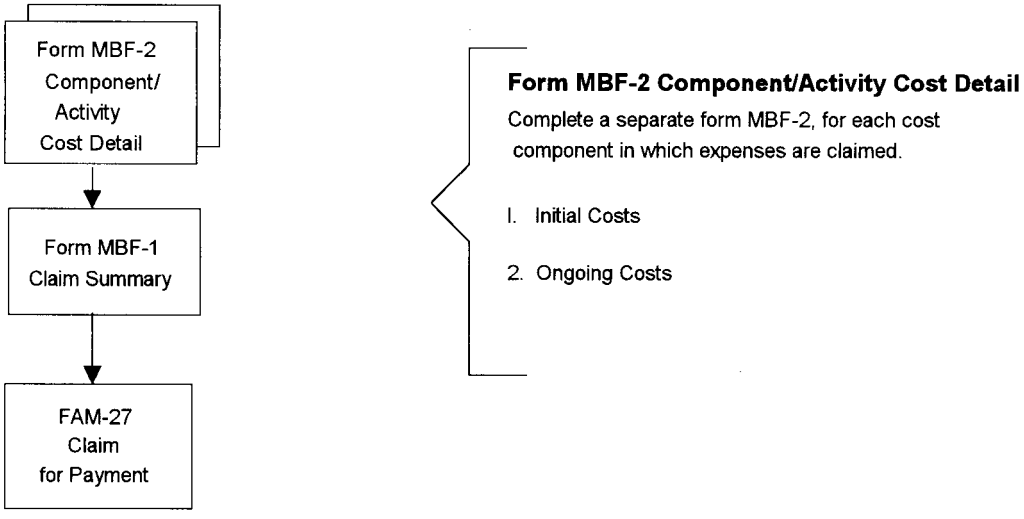
This form is used to summarize direct costs by component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the claim period for which costs are claimed. The claimant must show the number of arrestees provided a verification of the booking or fingerprinting. Direct costs summarized on this form are derived from form MBF-2 and are carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from form MBF-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
MISDEMEANORS: BOOKING AND FINGERPRINTING

For State Controller Use Only
(19) Program Number 00138
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 138

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data	
(22) MBF-1, (03)	
(23) MBF-1, (04)(1)(d)	
(24) MBF-1, (04)(2)(d)	
(25) MBF-1, (06)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1105, Statutes of 1992, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1105, Statutes of 1992.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1105, Statutes of 1992, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 138	MISDEMEANORS: BOOKING AND FINGERPRINTING Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form MBF-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form MBF-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., MBF-1, (03), means the information is located on form MBF-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS MISDEMEANORS: BOOKING AND FINGERPRINTING CLAIM SUMMARY	FORM MBF-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of arrestees provided a verification of the booking or fingerprinting	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Initial Costs				
2. Ongoing Costs				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

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

MISDEMEANORS: BOOKING AND FINGERPRINTING CLAIM SUMMARY Instructions	FORM MBF-1

(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 form MBF-1 should be completed for each department.

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

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

(03) Enter the number of arrestees provided a verification of the booking or fingerprinting.

(04) Reimbursable Components. For each reimbursable component, enter the total from form MBF-2, line (05), columns (d), (e), and (f) to form MBF-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS MISDEMEANORS: BOOKING AND FINGERPRINTING COMPONENT/ACTIVITY COST DETAIL	FORM MBF-2

(01) Claimant	(02) Fiscal Year

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

☐ Initial Costs ☐ Testing

(04) Description of Expenses: Complete columns (a) through (f).			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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

MISDEMEANORS: BOOKING AND FINGERPRINTING COMPONENT/ACTIVITY COST DETAIL Instructions	FORM MBF-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 form MBF-2 should be completed for each department.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form MBF-2 shall be prepared for each applicable component.

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

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form MBF-1, block (04), columns (a), (b), and (c) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2000-12A

NOT GUILTY BY REASON OF INSANITY II

JANUARY 4, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Not Guilty by Reason of Insanity (NGI). These claiming instructions are issued subsequent to the adoption of amendments to the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Penal Code Sections 1026 and 1026.5, as added and amended by Chapter 1114, Statutes of 1979, require the District Attorney (DA) to bring petitions in a court of competent jurisdiction in the name of the State of California to effect extensions of commitments in state hospitals for individuals who have been found not guilty by reason of insanity and committed to said state institutions.

Penal Code Section 1026.5 was further amended by Chapter 650, Statutes of 1982, to require the DA to review all NGI cases prior to the expiration of the defendant's maximum term of commitment, for a determination as to whether or not the petition for extended commitment should be filed (prior to this 1982 commitment the DA was only required to review those matters in which the state hospital was requesting extended term commitment proceedings).

On December 2, 1982, COSM determined that the NGI program establishes costs mandated by the state according to the provisions listed in the P's & G's. The P's & G's include subsequent COSM amendments of October 26, 1995, and July 27, 2000. These amendments adopted on July 27, 2000, direct claimants to file claims for non-treatment costs with the SCO and treatment costs with the State Department of Mental Health. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Claiming instructions 2000-12 for the NGI program were released on October 23, 2000. The claim forms have been revised to include indirect costs for time spent by the DA to obtain and review a defendant's case prior to the expiration of the defendant's maximum term of commitment. Claiming instructions 2000-12A supersedes 2000-12.

Eligible Claimants

Any county incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Beginning with claims for costs for fiscal year 1997-98, claimants shall submit reimbursement claims for mental health treatment costs to the Department of Mental Health and reimbursement claims for non-treatment costs to SCO pursuant to Welfare and Institutions Code Section 4117. **Reimbursement claims for the 1997-98 through 1999-00 fiscal years for non-treatment costs must be filed with SCO and be delivered or postmarked on or before May 4, 2001**.

May 4, 2001. Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15th of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted**.

Estimated claims for 2000-01 fiscal year must be filed with the SCO and postmarked by May 4, 2001. Annually thereafter, estimated claims filed with the SCO must be postmarked by January 15th of the fiscal year in which costs will be incurred. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. Claims should be rounded to the nearest dollar.

Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Reimbursement Claims

If reimbursement claims for fiscal years 1997-98 and 1998-99 had been previously filed with the SCO, no further filing is necessary. However, if claims for the 1997-98 and 1998-99 fiscal years need to be amended, cost data should be entered on forms provided in these instructions. Reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after

the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year the costs were incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

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

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

Address for Filing Claims for Non-Treatment Costs

Submit a signed original and a copy of form FAM-27, Claim for Payment, and a copy of all other forms and supporting documents to:

If delivery is 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 delivery is by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

For questions on claiming non-treatment costs, call the Local Reimbursements Section at (916) 323-2364, or send e-mail to gibrummels@sco.ca.gov.

For instructions and forms for claiming **treatment costs**, call the Department of Mental Health at (916) 654-2531, or fax (916) 653-6376.

File: mandates/1998/pga/pga10/pgaamend2
Originally Adopted: March 17, 1983
First Amendment Adopted: October 26, 1995
Second Amendment Adopted: July 27, 2000

Amendment to Parameters and Guidelines

Penal Code Sections 1026 and 1026.5
Chapter 1114, Statutes of 1979
Chapter 650, Statutes of 1982

Not Guilty by Reason of Insanity

I. Summary of the Source of the Mandates

Penal Code section 1026 was amended and section 1026.5 was added by Chapter 1114, Statutes of 1979, to require the District Attorney to bring petitions in a court of competent jurisdiction in the name of the State of California to effect extensions of commitments in State hospitals for individuals who have been found not guilty by reason of insanity (NGI) and committed to said State institutions.

Section 1026.5 was further amended by Chapter 650, Statutes of 1982, to require the District Attorney to review all NGI cases prior to the expiration of the defendant's maximum term of commitment, for a determination as to whether or not the petition for extended commitment should be filed. (Prior to this 1982 amendment, the District Attorney was only required to review those matters in which the State hospital was requesting extended term commitment proceedings.)

II. Commission on State Mandates' Decision (then Board of Control)

At its July 16, 1980, meeting, the Board of Control (Board) determined that no reimbursable mandate existed in Chapter 1114, Statutes of 1979. The Board reasoned that the Legislature in enacting Chapter 1114, placed in statute the existing law as declared by the court in, In re Moye, 22 Cal. 3d 457, 1978.

The claimant contended that absent enactment of Chapter 1114/79 or a similar statutory procedure, a person with a mental disorder could only continue to be confined by instituting civil commitment proceedings under the Lanterman-Petris-Short Act. Per the claimant, NGI extended commitment proceedings under Penal Code section 1026.5 were new. In addition the claimant viewed that the required mandatory review of all such defendants as they became eligible for release imposed a higher level of service upon local government.

The Board therefore concluded that since the District Attorney already had, by statute, the duty to bring those proceedings, the costs incurred by the County pursuant to the District Attorney being the petitioner in continuation proceedings are costs mandated by the Courts and not reimbursable under the Revenue and Taxation Code.

Following the Board's adoption of a brief written statement concerning its decision on September 17, 1980, the County of Los Angeles appealed the Board's decision. The Superior Court, County of Los Angeles, upheld the Board's decision; however, the claimant appealed the court's decision and ultimately succeeded in obtaining a reversal of the lower court's ruling by the Second Appellate District Court of Appeal. Subsequently, the Superior Court issued the Judgment and Writ directing the Board to vacate its earlier decision and approve the claim.

The Superior Court issued the Judgment and Writ (Superior Court No. C-342, 764) directing the Board to vacate its decision and to approve the above entitled claim. In response, at its December 2, 1982 meeting, the Board vacated the previous decision and followed the direction of the court.

On September 27, 1984, (Chapter 1436 of 1984) the Legislature deleted mandate claims bill funding for Chapter 1114, Statutes of 1979, and directed the Board to revise the parameters and guidelines because they failed to account for costs that would have been incurred by the counties as a result of the Supreme Court's 1978 In re Moye decision. Further the Legislature wanted assurance that only increased costs under Chapter 1114, Statutes of 1979 would be reimbursed.

The claimant filed a complaint for Declaratory Relief and Petition for Writ of Mandate on January 1, 1985, and subsequently allowed exhaustion of the statute of limitations for litigation. On August 17, 1993, the claimant requested amendment of the 1983 parameters and guidelines. The Commission, in pursuing these parameters and guidelines is following the guidelines to reflect both the Second Appellate District Court of Appeal and the 1984 Legislative Counsel directives. This is due in part to the Second Appellate District Court of Appeal decision that In re Moye did not impact the changes included by Chapter 1114, Statutes of 1979[1], and are therefore excluded from the subject parameters and guidelines.

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[1] " . . . In re Moye did no more than to declare unconstitutional the provisions of the law which required a person committed under section 1026 of the Penal Code bear the burden of proof in a proceeding for his release to be an unconstitutional deprivation of equal protection. The opinion recommended, but did not require, the procedure provided in section 1026.5. It suggested that resort to the provisions of the Lanterman-Petris Act might afford equal protection. Had the Legislature been content to rely on that suggestion, an arguable case could have been made that costs of following the Lanterman-Petris procedure would not have increased the county's otherwise costs. (1-A proposition which we regard a fallacious, since section 1026.5 does involve the county, through its district attorney, in dealing with a group of persons not normally subject to Lanterman-Petris procedure.) But the Legislature was unwilling to rely on that judicial suggestion. The Lanterman-Petris procedure, at the most, could result in a 90-day commitment based on conduct after those proceedings had begun. It did not provide either for a commitment extending for the term prescribed for a crime, nor did it provide for a potentially indefinite series of two-year commitments. (1) In short, section 1026.5 sets forth an entirely new program for dealing with violent persons found not guilty by reason of insanity; it did not parallel the Lanterman-Petris program. What it did was to parallel the MDSO program, not theretofore available for the criminally insane. . ." .[County of Los Angeles v State of California (1982)132 Cal.App.3d 761; 183 Cal.Rptr. 5]

III. Eligible Claimants

Counties.

IV. Period of Reimbursement

Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. Chapter 1114, Statutes of 1979, became operative on September 28, 1979, as an act of urgency, and the initial test claim for Chapter 1114/79 was filed February 20, 1980. Therefore, costs incurred on or after September 28, 1979, are reimbursable.

In addition, Chapter 650, Statutes of 1982, became operative on August 27, 1982, as an act of urgency. Consequently, costs incurred under this chapter on or after August 27, 1982, are reimbursable. Subsequent claims shall be filed on a fiscal year basis.

Chapter 1020, Statutes of 1986, added Penal Code section 1026.5 activities under Welfare and Institutions Code section 4117 as activities to be reimbursed from funds specifically appropriated by the Legislature for that purpose. This section became operative on July 1, 1987. Therefore, reimbursable mandate costs for Penal Code section 1026.5 are those incurred prior to July 1, 1987. Costs incurred after that date are reimbursable under Welfare and Institutions Code section 4117. To the extent Welfare and Institutions Code section 4117 funding as appropriated by the Legislature, or as approved as a deficiency by the Director of Finance, is exhausted, reimbursement claims may subsequently be filed through the State Controller pursuant to Government Code section 17500 et seq.

Beginning with claims for costs incurred in fiscal year 1997-98, claimants shall submit reimbursement claims for mental health treatment costs to the Department of Mental Health and reimbursement claims for nontreatment costs to the State Controller as provided in Welfare and Institutions Code section 4117.

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 (d) (3), all claims for reimbursement of costs shall be submitted within 120 days following the issuance of claiming instructions by the State Controller.

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

V. Reimbursable Costs

A. Scope of Mandate

Counties shall be reimbursed for the costs incurred for the District Attorney to bring petitions in a court of competent jurisdiction in the name of the State of California to effect extensions of commitments in State hospitals for individuals who have been found not guilty by reason of insanity (NGI) and committed to said State institutions pursuant to Penal Code sections 1026.5 and 1026, as added and amended by Chapter 1114, Statutes of 1979, and as annotated in the 1984 claims bill (Chapter 1436, Statutes of 1984).

Counties will further be reimbursed for the District Attorney to review all NGI cases prior to the expiration of the defendant's maximum term of commitment, for a determination as to whether or not the petition for extended commitment should be filed pursuant to Penal Code section 1026, as amended by Chapter 650, Statutes of 1982.

B. Reimbursable Activities

Counties will be reimbursed costs of extended commitment proceedings under Sections 1026 and 1026.5 of the Penal Code, Chapters 1114/79 and 650/82. Reimbursement will be limited to the following program activities:

(1) Those District Attorney costs related to obtaining and reviewing necessary material on defendant's criminal and hospital case, including original court file and original, non-privileged District Attorney records on defendant's criminal case, in order to select appropriate cases for filing court requests for extended commitment proceedings.

(2) Those costs related to necessary District Attorney travel to and from a State hospital.

(3) Costs of transporting defendant for extended commitment proceedings.

(4) Costs related to care and custody of defendant for extended commitment proceedings not reimbursed by other State funds.

(5) District Attorney and indigent defense counsel review, preparation, and trial costs, including but not limited to judicial officer, clerk, court reporter, bailiffs, expert witnesses, special investigators, juror fees, etc., that are not reimbursed by other State funds.

(6) Court-appointed expert witness (psychiatric, psychological, other mental health professional) services and special investigator costs, except as noted in section VIII herein.

VI. Claim Preparation and Submission

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section V.B. of this document. In addition, claims must provide State patient information. and a copy of the statement, prepared by the county clerk of the county in which the hearing or trial was held and properly certified by a judge of the superior court of that county or an officer of the court for counties without a superior court judge, of all non-treatment costs incurred by the county, as required under Welfare and Institutions Code section 4117.

A. Direct Costs

(1) Employee Salaries and Benefits

Identify the employee(s) and/or the classification of the employee(s) involved. Describe the mandated functions performed and specify the time devoted to each reimbursable activity by

each employee, productive hourly rate, and related fringe benefits.

The average number of hours devoted to each reimbursable activity in this document may be claimed if supported by a documented time study.

Reimbursement for personnel services includes compensation paid 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 the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

(2) Services, Equipment and Supplies

Only expenditures that can be identified as a direct cost of the mandate may be claimed. List the cost of the materials or equipment consumed specifically for the purpose of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, specifically applied.

3) Contract Services

Provide the name(s) of the contractor(s) who performed the service(s), including any fixed contracts for services. Describe the activity(ies) 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. Attach consultant invoices to the claim.

(4) Capital Assets

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 fixed asset is used for purposes other than for this mandate, only the pro rata portion of the purchase price may be claimed.

(5) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the names(s) of the traveler(s), purpose of travel, inclusive of dates and times of travel, destination points, and travel costs.

(6) Training

The cost of training an employee to perform mandated activities specified in this document is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the dates attended, and the location.
Reimbursable costs may include salaries and benefits, transportation, lodging, per diem, and registration fees.

(7) Indirect Costs

Indirect costs are defined as costs which 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan. Counties have the option of using 10 percent of direct labor as indirect costs or of preparing a departmental Indirect Cost Rate Proposal. If the county elects to prepare an Indirect Cost Rate Proposal, the proposal must be prepared in accordance with Office of Management and Budget Circular A-87 (OMB A-87).

VII. Supporting Data

For auditing purposes, all costs claimed must be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

VIII. Offsetting Savings and Other Reimbursements

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including, but not limited to service fees collected, federal funds, other state funds shall be identified and deducted from the claim.

Further, counties submitting claims for reimbursement on or after July 1, 1987 for claims for fiscal years 1987-88 through 1996-97, must first claim reimbursement from the Department of Mental Health under section 4117 of the Welfare and Institutions code. To the extent claimants cannot be reimbursed through the Department of Mental Health because the appropriation is exhausted and no deficiency is authorized pursuant to Budget Act or other statutory provisions, the unpaid balance may be claimed through the State Controller. New claims must be filed timely when filed with the Department of Mental Health.

Beginning with claims for costs incurred in fiscal year 1997-98, claimants shall submit reimbursement claims for nontreatment costs to the State Controller as provided in Welfare and Institutions Code section 4117.

IX. 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.

X. Parameters and Guidelines Amendments

Pursuant to Title 2, California Code of Regulations, section 1183.2, parameters and guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
NOT GUILTY BY REASON OF INSANITY II

For State Controller Use Only
(19) Program Number 00200
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 200

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data	
(22) NGI-1, (03)(a)	
(23) NGI-1, (03)(b)	
(24) NGI-1, (04)(f)	
(25) NGI-1, (05)	
(26) NGI-1, (09)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1114, Statutes of 1979, and Chapter 650, Statutes of 1982, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1114, Statutes of 1979, and Chapter 650, Statutes of 1982.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1114, Statutes of 1979, and Chapter 650, Statutes of 1982, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 200	NOT GUILTY BY REASON OF INSANITY II Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form NGI-1 and enter the amount from line (07). If more than one form is completed due to multiple department involvement in this mandate, add line (07) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form NGI-1, line (13). If more than one form is completed due to multiple department involvement in this mandate, add line (13) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., NGI-1, (03)(a), means the information is located on form NGI-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS NOT GUILTY BY REASON OF INSANITY II CLAIM SUMMARY	FORM NGI-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics	
(03) (a) Number of cases reviewed prior to expiration of maximum term of commitment during the fiscal year	
(b) Number of cases that had extended commitment hearings during the fiscal year	

Direct Costs - District Attorney						
(04) Reimbursable Component	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Travel and Training	(e) Fixed Assets	(f) Total
District Attorney Obtaining & Reviewing Defendant's Case						

Indirect Costs - District Attorney		
(05) Indirect Cost Rate	[From ICRP]	%
(06) Total Indirect Costs	[Line (05) x line (04)(a)] or [line (05) x line (04)(a) + line (04)(b)]	
(07) Total Costs	[Line (04)(f) + line (06)]	

Case Costs	
(08) Subject Name or County Case Number	Claimed
1.	
2.	
3.	
4.	
5.	
(09) Total Case Costs [Sum of lines (08)(1) to (08)(5)]	
(10) Total Direct and Indirect Costs [Line (07) + line (09)]	

Cost Reduction	
(11) Less: Offsetting Savings	
(12) Less: Other Reimbursements	
(13) Total Claimed Amount [Line (10) - {line (11) + line (12)}]	

NOT GUILTY BY REASON OF INSANITY II CLAIM SUMMARY Instructions	FORM NGI-1

(01) Claimant. Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) (a) Enter the number of cases that were reviewed prior to the expiration of the maximum term of commitment during the fiscal year.

(b) Enter the number of cases that had extended commitment hearings during the fiscal year.

(04) Reimbursable Component. Enter the totals from form NGI-2, line (05), columns (d) through (h) to form NGI-1, line (04), columns (a) through (e) in the appropriate row.

(05) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(06) Total Indirect Costs. Multiply Total Salaries, line (04)(a), by the Indirect Cost Rate, line (05). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (04)(a), and Total Benefits, line (04)(b), by the Indirect Cost Rate, line (05).

(07) Total Costs. Enter the sum of line (04)(f) and Total Indirect Costs, line (06).

(08) Subject Name or County Case Number. Enter the claimed amounts from form NGI-3, line (14) and the subjects' names or county case numbers on lines (1) through (5). If additional lines are needed, attach a separate schedule.

(09) Total Case Costs. Total rows (1) through (5).

(10) Total Direct and Indirect Costs. Enter the sum of Total Costs, line (07), and Total Case Costs, line (09).

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

(12) 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.

(13) Total Claimed Amount. From Total Direct and Indirect Costs, line (10), subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS NOT GUILTY BY REASON OF INSANITY II COMPONENT/ACTIVITY COST DETAIL	FORM NGI-2

(01) Claimant	(02) Fiscal Year

(03) Reimbursable Component: District Attorney Obtaining & Reviewing Defendant's Case Prior to Expiration of Defendant's Maximum Term of Commitment.

(04) Description of Expenses: Complete columns (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	(e) Benefits	(f) Services and Supplies	(g) Travel and Training	(h) Fixed Assets
(05) Total ☐ Subtotal ☐ Page:____of____							

NOT GUILTY BY REASON OF INSANITY II COSTS SUMMARY Instructions	FORM NGI-2

(01) Claimant. Enter the name of the claimant.

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

(03) Reimbursable Component. No entry required.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component, enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, contract services, supplies used, and travel and training expenses. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	**(h)**	
Salaries	Employee Name Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate	Hours Worked		Benefits = Benefit Rate x Salaries				
Services and Supplies Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Invoice
Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost X Quantity Used			
Travel and Training Travel	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 Total Travel Cost		
Training	Employee Name Title		Dates Attended				Registration Fee		
Fixed Assets	Description of Equipment Purchased Equipment ID Numbers	Unit Cost	Quantity Used					Itemized Cost of Fixed Asset Purchased	Invoice

(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 component costs, number each page. Carry forward the accumulated total of line (05), columns (d) through (h) to form NGI-1, line (04), columns (a) through (e).

Statement of Non-Treatment Costs for Not Guilty by Reason of Insanity II	**NGI-3**

(01) Name of County	(02) Operating Department
(03) Subject's Name or DMH Number	(04) Name of Institution
(05) County Case Number	(06) Inclusive Days Costs Were Incurred From: To:

(07) (a) Employee Names and Job Classifications	(b) * Reimb. Code	(c) Hours Worked	(d) Hourly Rate	(e) Salaries	(f) Fringe Benefits	(g) Total
(08) Total Salaries & Benefits				$	$	$
(09) Indirect Cost Rate			[From ICRP]			
(10) Total Indirect Costs			[Line (09) x line (08)(e)] or [line (09) x {line (08)(e) + line (08)(f)}]			
(11) Total Salaries & Benefits and Indirect Costs			[Line (08)(g) + line (10)]			$

* Reimbursement Codes

(A) Reviewing Cases Prior to Term Expiration
(B) Transportation of Defendant
(C) Preparation of Trial
(D) District Attorney Travel Costs
(E) Pretrial Hearing
(F) Actual Trial or Hearing

(12) Other Direct Charges: Contract Services, Defendant Care and Custody, Expert Witnesses, Supplies, Training, and Others	Other Direct Charges
(13) Total Other Direct Charges	$

(14) Total Operating Departmental Cost [Line (11) + line (13)]	$

(15) Claim Certification: I hereby certify under penalty of perjury, that the above claim is in all respects a true and correct statement of costs incurred under Welfare and Institutions Code Section 4117.

Signature of Claimant	(16) Date

(17) Payment Approved By	(18) Title	(19) Date

NOT GUILTY BY REASON OF INSANITY II Certification Claim Form Instructions	FORM NGI-3

(01) Enter the name of the county.

(02) Enter the name of the department.

(03) Enter the name of the patient or the Department of Mental Health's Identification (DMH) number.

(04) Enter the name of the state hospital to which the patient was assigned for control purposes.

(05) Enter the county case number that was assigned to the case.

(06) Enter the beginning and ending dates when costs were incurred for the case.

(07) (a) Enter the name and job classification of the employee who incurred time on the case.

(b) Enter an alpha code (A to F) from the list of Reimbursement Codes to describe the activity performed on the case by each employee.

(c) Enter the amount of time spent (to a tenth of an hour) on the case by each employee.

(d) Enter the productive hourly rate for each employee.

(e) Enter the product of (07)(c) times (07)(d) for Salaries.

(f) Enter the amount of benefits accruing to each employee for the hours worked.

(g) Enter the total of Salaries, column (e), and Fringe Benefits, column (f), for each employee.

(08) Enter the total for columns (e), (f), and (g).

(09) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each department must have its own ICRP.

(10) Total Indirect Costs. Multiply Total Salaries, (08)(e), by Indirect Cost Rate, line (09). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (08)(e), and Total Benefits, line (08)(f), by Indirect Cost Rate, line (09).

(11) Total Salaries & Benefits and Indirect Costs. Enter the sum of Total Salaries & Benefits, line (08)(g), and Total Indirect Costs, line (10).

(12) Other Direct Charges. List the cost of contract services, defendant's care and custody, witness fees, materials, supplies, appointed attorneys, rentals, training, etc. Attach receipts or invoices showing evidence of costs. Attach a separate schedule if additional lines are needed.

(13) Enter the sum of Other Direct Charges, block (12).

(14) Total Operating Departmental Cost. Enter the sum of line (11) and line (13). Carry forward the total to form NGI-1, block (08).

(15) & (16) If this statement is true, the claim must be signed and dated by the agency's authorized officer.

(17) to (19) Pursuant to Welfare and Institutions Code Section 4117, this statement of all non-treatment costs incurred by the county must be certified by a judge of the superior court of the county or by an officer of the court for counties without a superior court judge.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2000-15

OPEN MEETINGS ACT II (LOCAL AGENCIES)

FEBRUARY 5, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Open Meetings Act. These claiming instructions are issued subsequent to the adoption of the program's amended parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

GC § 54954.2 as added by Chapter 641, Statutes of 1986, requires the legislative body of the local agency, or its designee, to post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting and requiring that the agenda be posted at least 72 hours before the meeting in a location freely accessible to the public.

GC § 54954.3 as added by Chapter 641, Statutes of 1986, provides an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body, and this opportunity for comment must be stated on the posted agenda.

On October 22, 1987, the COSM determined that the Open Meetings Act program establishes costs mandated by the state according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, city and county, or special district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Reimbursement Options

Three reimbursement options were established by the COSM for costs incurred during a fiscal year: Actual Time, Standard-Time, and Flat-Rate. All meetings of the same type or name must be claimed using the same basis for the entire fiscal year. However, the meetings may be claimed using a different basis during a subsequent fiscal year. For each type or name of a meeting claimed, claimants shall select one of the following reimbursement options:

A. Actual Time

Actual costs of administering the Open Meetings Act program in compliance with this mandate may be claimed. The following are reimbursable expenditures related to Open Meetings Act: Salaries, benefits, services, materials, supplies, and fixed assets. Forms OMA-2A and OMA-3 must be completed to claim actual costs associated with this mandate. Forms OMA-1 and FAM-27 are then used to summarize these costs.

B. Standard-Time

In lieu of actual time, a standard-time allowance of 20 or 30 minutes per agenda item, as provided for in the P's & G's, shall be used to calculate the cost of each brief agenda that was prepared during the fiscal year. This standard-time allowance covers the direct and, if applicable, the indirect costs incurred in compliance with this mandate. Forms OMA-2S and OMA-3 must be completed to claim standard-time costs associated with this mandate. Forms OMA-1 and FAM-27 are then used to summarize these costs.

C. Flat-Rate

In lieu of actual costs, a flat-rate allowance of $100.00 per meeting for the base fiscal year of 1997-98, as provided for in the P's & G's, shall be used to claim the cost of each brief agenda that was prepared during the fiscal year. This flat-rate allowance covers the direct and indirect costs incurred in compliance with this mandate and will be adjusted each subsequent fiscal year by the Implicit Price Deflator. Forms OMA-2F and OMA-3 must be completed to claim flat-rate costs associated with this mandate. Forms OMA-1 and FAM-27 are then used to summarize these costs.

Filing Deadlines

Eligible claimants have the option of filing new reimbursement claims for fiscal years 1997-98 through 1999-00 for reimbursable activities pursuant to these amended P's & G's. If an eligible claimant exercises this option, the new reimbursement claim or claims shall include a reduction under "Other Reimbursements" for payments received on the original reimbursement claim for the Open Meetings Act mandate for the applicable fiscal year. The SCO will process and pay the reimbursement claims, if any, filed by eligible claimants that do not exercise this option pursuant to the original P's & G's and the statutory provisions that applied to those claims when filed.

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for the 1997-98 through 1999-00 fiscal years must be filed with the SCO and must be delivered or postmarked on or before **June 5, 2001**. Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by **January 15** of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. If the claims are late, the penalty should be applied to a single fiscal year. Do not prorate the penalty among fiscal years. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

B. Estimated Claims

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

However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Estimated claims for fiscal year 2000-01 must be filed with the SCO and postmarked by **June 5, 2001**. Thereafter, they must be filed with the SCO and postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed claims are paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. Claims should be rounded to the nearest dollar.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, copies of agendas, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year the costs were incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO upon request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed original, a copy of form FAM-27, Claim for Payment, and a copy of all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: 09/22/88
Amended: 12/05/91
Amended: 11/30/00

Parameters and Guidelines Amendment, as Modified by Staff
Government Code Section 54954.2
Chapter 641, Statutes of 1986
Open Meetings Act

I. SUMMARY OF MANDATE

Chapter 641, Statutes of 1986, (Chapter 641/86) added section 54954.2 to the Government Code to require that the legislative body of the local agency, or its designee, post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting and requiring that the agenda be posted at least 72 hours before the meeting in a location freely accessible to the public.

Section 54954.3 was added to the Government Code by Chapter 641/86 to provide an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body, and this opportunity for comment must be stated on the posted agenda.

II. COMMISSION ON STATE MANDATES DECISION

At its October 22, 1987, hearing, the Commission on State Mandates determined that the requirement on the legislative body of a local agency to post an agenda containing a brief general description of each item of business to be transacted or discussed at a regular meeting, the prohibition of any action to be taken on any item not appearing on the posted agenda, and the requirement that every agenda for regular meetings provide an opportunity for members of the public to directly address the legislative body on items of interest to the public that are within the subject matter jurisdiction of the legislative body, as contained in Government Code sections 54954.2 and 54954.3, as enacted by Chapter 641, Statutes of 1986, resulted in reimbursable state mandated program.

III. ELIGIBLE CLAIMANTS

Any city, county, school or special district which incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

Chapter 641, Statutes of 1986, was approved by the Governor on August 29, 1986, and became effective January 1, 1987. Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed by the city of Los Angeles on April 1, 1987. Therefore, costs incurred on or after August 29, 1986, are eligible for reimbursement.

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 section

mandate was filed by the city of Los Angeles on April 1, 1987. Therefore, costs incurred on or after August 29, 1986, are eligible for reimbursement.

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 section 17561 (d)(3) of the Government Code, all claims for reimbursement of costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.

Claimants may use the standard costs or the flat rate specified in section VI. A. 2 and 3 for costs incurred beginning in fiscal year 1997-98.

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.

V. REIMBURSABLE COSTS

A. Scope of Mandate

Local agencies shall be reimbursed for the increased costs which they are required to incur to prepare and post, at a site accessible to the public and at least 72 hours before the meeting, a single agenda containing a brief general description of each item of business to be transacted or discussed at any one regular meeting, and citing the time and location of the regular meeting. Further, every agenda for a regular meeting must state that there is an opportunity for members of the public to address the legislative body on items of interest to the public that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein.

For each eligible claimant meeting the above criteria, the following cost items are reimbursable:

B. Reimbursable Activities of Government Code sections 54954.2 and 54954.3, Chapter 641, Statutes of 1986, in accordance with the provisions of Government Code section 54954.4 of Chapter 238, Statutes of 1991:

1. increased costs to prepare a single agenda for a regular meeting of the legislative body of a local agency containing a brief general description of each item of business to be transacted or discussed at a regular meeting and citing the time and location of the regular meeting; and

2. costs to post a single agenda 72 hours before a meeting in a location freely accessible to the public. Further, every agenda for a regular meeting must state that there is an opportunity for members of the public that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein.

VI. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a listing of each open meeting agenda for which reimbursement is claimed under this mandate.

A. Reimbursement Options

For each type or name of meeting claimed during a fiscal year, select one of the following reimbursement options. For example, all city council meetings in a given fiscal year may be claimed on only one basis: actual time or standard time or a flat-rate. If standard time is selected, all city council meetings must be claimed using this basis for the entire year. However, all city council meetings could be claimed on an actual cost basis during a subsequent fiscal year.

1. Actual Time

List the meeting names and dates. Show the names of the employees involved, the classification of the employees, mandated functions performed, actual number of hours devoted to each function, and productive hourly rates and benefits.

2. Standard-Time

a. Main Legislative Body Meetings of Counties and Cities.

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as "adjournment", "call-to-order", "flag salute", "public comments", by 30 minutes and then by the blended productive hourly rate of the involved employees.

Counties and cities may claim indirect costs pursuant to section VI. D.

b. Special District Meetings, and County and City Meetings, Other Than Main Legislative Body

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as "adjournment", "call-to-order", "flag salute", "public comments", by 20 minutes and then by the blended productive hourly rate of the involved employees.

Special districts, counties and cities may claim indirect costs pursuant to section VI. D.

c. School and Community College Districts and County Offices of Education

List the meeting names and dates. For each meeting, multiply the number of agenda items times the minutes per agenda item for County Offices of Education and for districts, by enrollment size, times the blended productive hourly rate of the involved employees. The minutes per agenda item for County Offices of Education and for districts by enrollment size are:

County Offices of Education: 45 minutes
Districts:
Enrollment 20,000 or more: 45 minutes
Enrollment 10,000-19,999: 15 minutes
Enrollment less than 10,000: 10 minutes

School and community college districts and County Offices of Education may claim indirect costs pursuant to section VI. D.

3. Flat-Rate

List the meeting names and dates. Multiply the uniform cost allowance by the number of meetings. For fiscal year 1997-98, the uniform cost allowance is $100 per meeting. The uniform cost allowance shall be adjusted each subsequent year by the Implicit Price Deflator referenced in Government Code section 17523.

B. Services, Equipment and Supplies

Only expenditures which can be identified as a direct cost as a result of the mandate can be claimed. List cost of materials or equipment acquired which have been consumed or expended specifically for the purposes of this mandate.

C. Fixed Assets

List the cost of fixed assets that have been acquired specifically for the purpose of this mandate. If a fixed assert is acquired for the open meeting act program but is utilized in some way not directly related to the program, only the pro-rata portion of the asset which is used for the purposes of the program is reimbursable.

D. Indirect Costs

Special Districts, Counties and Cities

Indirect costs are eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

School Districts

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County Offices of Education

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

Community Colleges

Community colleges have the option of using (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21 "Cost Principles of Educational Institutions", (2) the rate calculated on State Controller's Form FAM-29C, or (3) a 7% indirect cost rate.

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs. For those entities that elect reimbursement pursuant to Option 2, the standard time methodology in VI. A., documents showing the calculation of the blended productive hourly rate and copies of agendas shall be sufficient evidence. For those entities that elect reimbursement pursuant to Option 3, the flat-rate methodology in VI. A., copies of agendas shall be sufficient evidence. Pursuant to Government Code section 17558.5, the supporting documents must be kept on file by the agency submitting the claim for a period of up to two years after the end of the calendar year in which the reimbursement claim is filed, and made available at the request of the State Controller or his agent. The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits, and indirect costs, if not claimed elsewhere) for each person or classification of persons times the percentage of time spent by that person or classification of persons. Claimants may determine a percentage allocation for the person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a city manager may determine that the percentage of time spent on the reimbursable activities by various classifications of personnel in a base year of fiscal year 1998-99 was as follows:

City Manager:	17%
City Attorney:	15%
City Clerk:	36%
Department Managers:	9%
Secretaries:	23%
Total:	100%

The city determines that the productive hourly rate (salary, benefits, and indirect costs) for fiscal year 2000-01 for each classification as follows:

	Salary	Benefits	Indirect Cost Rate	Indirect Costs	Productive Hourly Rate
City Manager	$60	$12	29%	$13	$85
City Attorney	$55	$10	30%	$15	$80
City Clerk	$40	$8	31%	$12	$60
Department Manager	$45	$9	30%	$11	$65
Secretaries	$18	$5	25%	$7	$30

The blended productive hourly rate for fiscal year 2000-01 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

City Manager:	17%	$85	$14.25
City Attorney:	15%	$80	$12.00
City Clerk:	36%	$60	$21.60
Department Managers:	9%	$65	$ 5.85
Secretaries:	23%	$30	$ 6.90
Total:	100%		$60.80

The city's claim would be determined by multiplying the blended productive hourly rate times the minutes per agenda item times the number of agenda items.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings that 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. STATE CONTROLLER'S OFFICE 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 mandates by the state contained herein.

X. PARAMETERS AND GUIDELINES AMENDMENTS

Any eligible claimant or state agency may petition the Commission to amend the standard time and flat rate provisions stated herein. Pursuant to Title 2, California Code of Regulations, section 1183.2, parameters and guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

f:mandates/1998/pga/pga08/pga113000

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
OPEN MEETINGS ACT II (LOCAL AGENCIES)

For State Controller Use Only	Program
(19) Program Number 00202	202
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) OMA-1, (04)	
(23) OMA-1, (05)(e)	
(24) OMA-1, (06)	
(25) OMA-1, (08)	
(26) OMA-1, (10)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 641, Statutes of 1986, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 641, Statutes of 1986.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 641, Statutes of 1986, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 202	OPEN MEETINGS ACT II (LOCAL AGENCIES) Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form OMA-1 and enter the amount from line (14). If more than one form is completed due to multiple department involvement in this mandate, add line (14) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form OMA-1, line (14). If more than one form is completed due to multiple department involvement in this mandate, add line (14) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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 (26) for the reimbursement claim, e.g., OMA-1, (05)(e), means the information is located on form OMA-1, line (05), column (e). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS OPEN MEETINGS ACT II (LOCAL AGENCIES) CLAIM SUMMARY	FORM OMA-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___
(03) Department		

Claim Statistics

(04) Number of regular meetings for which a brief agenda was prepared and posted	

Direct Costs: Actual Time Option	**Object Accounts**				
(05) Reimbursable Component	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Total Direct Costs
Preparation of Brief Agenda and Posting					

Direct Costs: Standard-Time Option

(06) Standard-Time Reimbursement Option	[From form OMA-2S, line (05)(f)]	

Indirect Costs: Actual Time Option and/or Standard-Time Option

(07) Indirect Cost Rate	[From ICRP]	%
(08) Total Indirect Costs	[Method 1 or Method 2]	
(09) Total Direct and Indirect Costs	[Line (05)(e) + line (06) + line (08)]	

Direct and Indirect Costs: Flat-Rate Option

(10) Flat-Rate Reimbursement Option	[From form OMA-2F, line (05)(d)]	
(11) Total Direct and Indirect Costs of All Options	[Line (09) + line (10)]	

Cost Reduction

(12) Less: Offsetting Savings		
(13) Less: Other Reimbursements		
(14) Total Claimed Amount	[Line (11) - {line (12) + line (13)}]	

OPEN MEETINGS ACT II (LOCAL AGENCIES) CLAIM SUMMARY Instructions	FORM OMA-1

(01) Claimant. Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form OMA-1 should be prepared for each department.

(04) Claim Statistics. Enter the number of regular meetings for which a brief agenda was prepared and posted for the department in line (03) during the fiscal year.

(05) Reimbursable Component. Enter the totals from form OMA-2A, line (07), columns (d) through (g) to form OMA-1, line (05), columns (a) through (d) in the appropriate row. Total the row and enter in column (e).

(06) Standard-Time Reimbursement Option. Enter the total from form OMA-2S, line (05)(f).

(07) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Indirect Costs. If the blended hourly rate for the Standard-Time allowance includes indirect costs, use **Method 1**. If the blended hourly rate for the Standard-Time allowance does not include indirect costs, use **Method 2**.

Method 1: Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (07). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (07).

Method 2: Multiply the sum of Total Salaries, line (05)(a), and Standard-Time Reimbursement Option, line (06), by the Indirect Cost Rate, line (07). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), Total Benefits, line (05)(b), and Standard-Time Reimbursement Option, line (06), by the Indirect Cost Rate, line (07).

(09) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), Standard-Time Reimbursement Option, line (06), and Total Indirect Costs, line (08).

(10) Flat-Rate Reimbursement Option. The flat-rate allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form OMA-2F, line (05)(d).

(11) Total Direct and Indirect Costs of All Options. Enter the sum of Total Direct and Indirect Costs, line (09), and Flat-Rate Reimbursement Option, line (10).

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

(13) 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.

Include any payments received on the original reimbursement claims for the Open Meetings Act mandate for the applicable year for claimants who exercised the option of filing new claims for the 1997-98 through 1999-00 fiscal years.

(14) Total Claimed Amount. From Total Direct and Indirect Costs, line (11), subtract the sum of Offsetting Savings, line (12), and Other Reimbursements, line (13). Enter the remainder on this line.

Sum the Total Claimed Amount, line (14), of all form OMA-1's submitted for each department and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS OPEN MEETINGS ACT II (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL	FORM OMA-2A

(01) Claimant	(02) Fiscal Year
(03) Meeting Type or Name	(04) Department
(05) Reimbursable Component: Preparation of Brief Agenda and Posting	

(06) **Actual Time Option**: Complete columns (a) through (g).			**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	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets
(07) Total ☐ Subtotal ☐ Page:____of____						

OPEN MEETINGS ACT II (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM OMA-2A

Complete form OMA-2A when calculating agenda costs using the Actual Time Option.
Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

(01) Claimant. Enter the name of the claimant.

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

(03) Meeting Type or Name. Enter the type or name of the meeting for which a brief agenda was prepared and posted. A separate form OMA-2A should be prepared for each different meeting type or name held during the fiscal year.

(04) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form OMA-2A should be prepared for each department.

(05) Reimbursable Component. Preparation of Brief Agenda and Posting. No entry necessary.

(06) Actual Time Option. The following table identifies the type of information required to support costs of direct labor, services and supplies, and fixed assets needed in the preparation of a brief general description of agenda items and posting 72 hours before a meeting in a location that is freely accessible to the public. **The descriptions required in column (6)(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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

Object/ Sub object Accounts	**Columns**							**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate			Benefits = Benefit Rate x Salaries			
Services and Supplies Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed		Invoice
Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used		
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Itemized Cost of Equipment Purchased	Invoice

(07) Total line (06), columns (d) through (g) 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 component/activity costs, number each page. Carry forward the totals from line (07), columns (d) through (g) to form OMA-1, line (05), columns (a) through (d).

Program 202	MANDATED COSTS OPEN MEETINGS ACT II (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL	FORM OMA-2F

(01) Claimant	(02) Fiscal Year
(03) Department	

(04) **Flat-Rate Reimbursement Option**: Complete columns (a) through (d).

(a) Meeting Type or Name	(b) Uniform Cost Allowance	(c) Number of Agendas	(d) Total
(05) Total ☐ Subtotal ☐ Page:____of____			

Program 202	OPEN MEETINGS ACT II (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM OMA-2F

Complete form OMA-2F when calculating agenda costs using the Flat-Rate Option.
Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.

(01) Claimant. Enter the name of the claimant.

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

(03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form OMA-2F should be prepared for each department.

(04) Flat-Rate Reimbursement Option.

(a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.

(b) Uniform Cost Allowance. Enter the uniform cost allowance for the fiscal year of the claim.

Fiscal Year	Uniform Cost Allowance
1997-98	$100.00
1998-99	101.90
1999-00	105.67
2000-01	109.90
2001-02 f/	112.35

f/ May Revision Forecast, April 2001

Source: California Department of Finance, from the US Department of Commerce, Bureau of Economic Analysis

(c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).

(d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

(05) Total line (03), column (d), 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 component/activity costs, number each page. Carry forward the totals from line (05), column (d) to form OMA-1, line (10).

MANDATED COSTS OPEN MEETINGS ACT II (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL	FORM OMA-2S

(01) Claimant	(02) Fiscal Year
(03) Department	

(04) **Standard-Time Reimbursement Option**: Complete columns (a) through (f).

(a) Date	(b) Meeting Type or Name	(c) Number of Agenda Items	(d) Minutes Per Agenda Item	(e) Blended Hourly Rate	(f) Total
(05) Total ☐ Subtotal ☐ Page:____of____					

OPEN MEETINGS ACT II (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM OMA-2S

Complete form OMA-2S when calculating agenda costs using the Standard-Time Option.
Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

(01) Claimant. Enter the name of the claimant.

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

(03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form OMA-2S should be prepared for each department.

(04) Standard-Time Reimbursement Option.

(a) Date. Enter the date of each meeting.

(b) Meeting Type or Name. Enter the type or name of each meeting.

(c) Number of Agenda Items. Enter the number of agenda items for each meeting, excluding standard agenda items such as "adjournment", "call-to-order", "flag salute", and "public comments".

(d) Standard-Time. For meetings of the main legislative body of counties and cities, enter 0.5 hour (30 minutes). For special district meetings, and county and city meetings, other than the main legislative body, enter 0.33 hour (20 minutes).

(e) Blended Hourly Rate. Enter the blended hourly rate of all personnel who participated in the preparation and posting of the agenda during the fiscal year.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits, and indirect costs, if not claimed elsewhere) for each person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a city manager may determine that the percentage of time spent on the reimbursable activities by various classifications of personnel in a base year of fiscal year 1998-99 was as follows: City Manager 17%, City Attorney 15%, City Clerk 36%, Department Managers 9%, and Secretaries 23%.

The city determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-01 for each classification is as follows:

Classification	Salary	Benefits	Indirect Costs	Productive Hourly Rate
City Manager	$60	$12	$13	$85
City Attorney	55	10	15	80
City Clerk	40	8	12	60
Department Managers	45	9	11	65
Secretaries	18	5	7	30

The city's blended productive hourly rate of $60.80 for fiscal year 2000-01 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

Classification	Percentage of Time Spent	Productive Hourly Rate	Blended Productive Hourly Rate
City Manager	17%	$85	$14.45
City Attorney	15%	80	12.00
City Clerk	36%	60	21.60
Department Managers	9%	65	5.85
Secretaries	23%	30	6.90
Total	100%		$60.80

(f) Total. Multiply the Number of Agenda Items, column (c), by the Minutes Per Agenda Item as expressed as a fraction of one hour, column (d), by the Blended Hourly Rate, column (e).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

(05) Total line (04), column (f) 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 component/activity costs, number each page. Carry forward the totals from line (05), column (f) to form OMA-1, line (06).

MANDATED COSTS OPEN MEETINGS ACT II (LOCAL AGENCIES) MEETING DETAIL	FORM OMA-3

(01) Claimant	(02) Fiscal Year

(03) Detail of Meetings: Complete columns (a) through (c).

(a) Date	(b) Department	(c) Meeting Type or Name

(04) Page:____of____

OPEN MEETINGS ACT II (LOCAL AGENCIES) MEETINGS DETAIL Instructions	FORM OMA-3

Complete form OMA-3 for all reimbursement options.

(01) Claimant. Enter the name of the claimant.

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

(03) Detail of Meetings. Provide the following information for each regular meeting being claimed regardless of type or name. List the meetings in order of date.

(a) Date. Enter the date of each meeting being claimed.

(b) Department. Enter the name of the department for which each meeting is being claimed.

(c) Meeting Type or Name. Enter the type or name of each regular meeting held during the fiscal year for which a brief agenda was prepared and posted.

(04) If more than one form is needed to provide the detail of the meetings, number each page.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-12

OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES)

JULY 2, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Open Meetings Act/Brown Act Reform (BAR) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

GC §§ 54952, 54954.2, 54957.1, and 54957.7 require that legislative bodies of local agencies comply with certain changes to the Ralph M. Brown Act, also known as the Open Meetings Act. The test claim legislation expanded the types of legislative bodies required to comply with the notice and agenda requirements of GC § 54954.2 and 54954.3.

On June 28, 2001, the COSM determined that the BAR program establishes costs mandated by the State according to the provisions listed in the attached amended P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, city and county, or special district that incurs increased costs as a direct result of this mandate, is eligible to claim reimbursement of these costs.

Reimbursement Options

Three reimbursement options were established by the COSM for costs incurred during a fiscal year: Actual Time, Standard-Time, and Flat-Rate. All meetings of the same type or name must be claimed using the same basis for the entire fiscal year. However, the meetings may be claimed using a different basis during a subsequent fiscal year. For each type or name of a meeting claimed, claimants shall select one of the following reimbursement options:

A. Actual Time

Actual costs of administering the BAR program in compliance with this mandate may be claimed. **Eligible claimants must claim actual costs incurred for subsequent reporting of action taken in closed session, providing copies of documents approved or adopted in closed session, and training. See Section V. A. (page 6) of the P's & G's.** The following are reimbursable activities related to the BAR program: Salaries and benefits, materials and supplies, contract services, travel and training, and fixed assets. Forms BAR-2A and BAR-3 must be completed to claim actual costs associated with this mandate. Forms BAR-1 and FAM-27 are then used to summarize these costs.

B. Standard-Time

In lieu of actual time, a standard-time allowance of 20 or 30 minutes per agenda item, as provided for in the P's & G's, shall be used to calculate the cost of each brief agenda that was prepared during the fiscal year. This standard-time allowance covers the direct and, if applicable, the indirect costs incurred in compliance with this mandate. Forms BAR-2S and BAR-3 must be completed to claim standard-time costs associated with this mandate. Forms BAR-1 and FAM-27 are then used to summarize these costs.

C. Flat-Rate

In lieu of actual costs, a flat-rate allowance of $90.10 per meeting for the base fiscal year of 1993-94, as provided for in the P's & G's, shall be used to claim the cost of each agenda that was prepared during the fiscal year. The flat-rate allowance includes all costs incurred for preparing and posting an agenda including closed session agenda items. **Claimants who filed reimbursement claims under the Open Meetings Act program using the flat rate option cannot file another reimbursement claim using this option for initial year costs for agenda preparation of closed session items under the BAR program. Refer to Sections III. and IV. of the P's and G's.** The direct and indirect costs incurred in compliance with this mandate will be adjusted each subsequent fiscal year by the Implicit Price Deflator. Forms BAR-2F and BAR-3 must be completed to claim flat-rate costs associated with this mandate. Forms BAR-1 and FAM-27 are then used to summarize these costs.

Filing Deadlines

Eligible claimants have the option of filing new reimbursement claims for the period January 1, 1994, to June 30, 1994, and fiscal years 1994-95 through 2000-01 for reimbursable activities incurred **only** in compliance with the BAR mandate pursuant to these P's & G's. **The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.**

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for the period January 1, 1994, to June 30, 1994, and fiscal years 1994-95 through 2001-02 must be filed with the SCO and be delivered or postmarked on or before **October 30, 2002**. Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by **January 15** of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. If the claims are late, the penalty should be applied to a single fiscal year. Do not prorate the penalty among fiscal years. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

Estimated claims for fiscal year 2002-03 must be filed with the SCO and postmarked by **October 30, 2002**. Thereafter, they must be filed with the SCO and postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed claims are paid before late claims.

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Minimum Claim Cost

GC § 17564 provides that no claim shall be filed pursuant to §§ 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county may submit a combined claim on behalf of special districts within their county if the combined claim exceeds $200, even if the individual special district's claims do not each exceed $200. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each 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 special district provides to the county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, copies of agendas, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year the costs were incurred. When no funds are appropriated for initial claims at the time

the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO upon request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed original, a copy of form FAM-27, Claim for Payment, and a copy of all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: April 25, 2002
j:\mandates\csm4000\4469\PsGs\pgadopt042502

Parameters and Guidelines

Government Code Sections 54952, 54954.2, 54954.3, 54957.1, and 54957.7

Statutes of 1986, Chapter 641
Statutes of 1993, Chapters 1136, 1137 and 1138

Open Meetings Act/Brown Act Reform

I. SUMMARY OF THE MANDATE

Government Code sections 54952, 54954.2, 54957.1 and 54957.7, require that "legislative bodies" of local agencies comply with certain changes to the Ralph M. Brown Act, also known as the Open Meetings Act.

On June 28, 2001, the Commission on State Mandates (Commission) adopted its Statement of Decision on the *Brown Act Reform* test claim (CSM-4469). The Commission found that Government Code sections 54952, 54954.2, 54957.1, and 54957.7, as added and amended by Statutes of 1993, chapters 1136, 1137, and 1138, constitutes a reimbursable state mandated program upon local governments within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The test claim legislation expanded the types of "legislative bodies" required to comply with the notice and agenda requirements of Government Code sections 54954.2 and 54954.3, to include:

- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

It also required all "legislative bodies" to perform a number of additional activities in relation to the closed session requirements of the Brown Act, as follows:

- To include a brief general description on the agenda of all items to be discussed in closed session. A brief general description of an item generally need not exceed 20 words. (Gov. Code, § 54954.2, subd. (a).)
- To disclose in an open meeting, prior to holding any closed session, each item to be discussed in the closed session. (Gov. Code, § 54957.7, subd. (a).)
- To reconvene in open session prior to adjournment and report the actions and votes taken in closed session for the five items identified in Government Code section 54957.1, subdivision (a)(1-4, 6). (Gov. Code, § 54957.7, subd. (b).)
- To provide copies of closed session documents as required. (Gov. Code, § 54957.1, subd. (b) and (c).)

The Commission previously adopted two test claims on the Brown Act:

1. Open Meetings Act

On March 23, 1988, the Commission adopted the *Open Meetings Act* test claim (CSM-4257). Statutes of 1986, chapter 641, added Government Code section 54954.2 to require that the legislative body of the local agency, or its designee, post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting and requiring that the agenda be posted at least 72 hours before the meeting in a location freely accessible to the public. The following types of "legislative bodies" were eligible for reimbursement:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other permanent boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.

Statutes of 1986, chapter 641 also added Government Code section 54954.3 to provide an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body, and this opportunity for comment must be stated on the posted agenda.

2. School Site Councils and Brown Act Reform

On April 27, 2000, the Commission approved the *School Site Councils and Brown Act Reform* test claim (CSM-4501). This test claim was based on Government Code section 54954 and Education Code section 35147, which addressed the application of the open meeting act provisions of the Brown Act to specified school site councils and advisory committees of school districts.[1]

II. ELIGIBLE CLAIMANTS

Any county, city, a city and county, school or special district that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

III. 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 reimbursement for that fiscal year. The test claim for *Brown Act Reform* was filed on December 29, 1994. Statutes of 1993, chapters 1136, 1137, and 1138, became effective January 1, 1994. Therefore, costs incurred on or after January 1, 1994 for compliance with the *Brown Act Reform* mandate are eligible for reimbursement.

[1] The parameters and guidelines for the *School Site Councils and Brown Act Reform* test claim are not included in these parameters and guidelines.

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

If 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.

Initial years' costs shall not include any costs that were claimable or reimbursed pursuant to *Open Meetings Act* Parameters and Guidelines as amended on December 4, 1991 or November 30, 2000. Reimbursement for these costs must be claimed as prescribed in the Controller's Claiming Instructions No. 2000-15 and 2000-16 for local agencies and schools, respectively.

Annual claims, commencing with the 2001-2002 fiscal year, shall include all costs for *Open Meetings Act* and *Brown Act Reform*.

IV. REIMBURSABLE ACTIVITIES

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

A. Agenda Preparation and Posting Activities

1. Prepare a single agenda for a regular meeting of a legislative body of a local agency or school district containing a brief description of each item of business to be transacted or discussed at a regular meeting, including items to be discussed in closed session, and citing the time and location of the regular meeting.[2] (Gov. Code, § 54954.2, subd. (a).)
2. Post a single agenda 72 hours before a meeting in a location freely accessible to the public. Further, every agenda must state that there is an opportunity for members of the public to comment on matters that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein. (Gov. Code, §§ 54954.2, subd. (a), and 54954.3, subd. (a).)

Beginning January 1, 1994, the following types of "legislative bodies" are eligible to claim reimbursement under these parameters and guidelines for the activities listed in section IV.A:

- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

Beginning January 1, 1994, the following "legislative bodies" are eligible to claim reimbursement under these parameters and guidelines for the preparation of a brief general description of closed session agenda items, using either the actual or standard time reimbursement options pursuant to section V.A.1 or 2:

[2] As amended by Statutes of 1993, chapter 1136.

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other *permanent* boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.
- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

B. <u>Closed Session Activities</u>

1. Disclose in an open meeting, prior to holding any closed session, each item to be discussed in the closed session. (Gov. Code, § 54957.7, subd. (a).)
2. Reconvene in open session prior to adjournment to make any disclosures required by Section 54957.1 of action taken in the closed session, including items as follows: (Gov. Code, § 54957.7, subd. (b).)
   a. Approval of an agreement concluding real estate negotiations as specified in Section 54956.8. (Gov. Code, § 54957.1, subd. (a)(1).)
   b. Approval given to its legal counsel to defend, or seek or refrain from seeking appellate review or relief, or to enter as an amicus curiae in any form of litigation as the result of consultation under Section 54956.9. (Gov. Code, § 54957.1, subd. (a)(2).)
   c. Approval given to its legal counsel of a settlement of pending litigation as defined in Section 54956.9, at any stage prior to or during a judicial or quasi-judicial proceeding shall be reported after the settlement is final. (Gov. Code, § 54957.1, subd. (a)(3).)
   d. Disposition reached as to claims discussed in closed session pursuant to Section 54956.95 shall be reported as soon as reached in a manner that identifies of the name of the claimant, the name of the local agency claimed against, the substance of the claim, and any monetary amount approved for payment and agreed upon by the claimant. (Gov. Code, § 54957.1, subd. (a)(4).)
   e. Approval of an agreement concluding labor negotiations with represented employees pursuant to Section 54957.6 shall be reported after the agreement is final and has been accepted or ratified by the other party. (Gov. Code, § 54957.1, subd. (a)(6).)
3. Provide copies of any contracts, settlement agreements, or other documents that were finally approved or adopted in the closed session to a person who submitted a written request within the timelines specified or to a person who has made a standing request, as

set forth in Sections 54954.1 or 54956 within the time lines specified. (Gov. Code, § 54957.1, subd. (b) and (c).)

4. Train members of only those legislative bodies that actually hold closed executive sessions, on the closed session requirements of *Brown Act Reform.* If such training is given to all members of the legislative body, whether newly appointed or existing members, contemporaneously, time of the trainer and legislative members is reimbursable. Additionally, time for preparation of training materials, obtaining materials including training videos and audio visual aids, and training the trainers to conduct the training is reimbursable. See Section V.B.6 of these parameters and guidelines.

Beginning January 1, 1994, the following "legislative bodies" are eligible to claim reimbursement under these parameters and guidelines for the activities listed in IV.B:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other *permanent* boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.
- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

V. CLAIM PREPARATION AND SUBMISSION

Each reimbursement claim must be timely filed. Each of the following cost elements must be identified for each reimbursable activity identified in section IV of this document.

A. Reimbursement Options for Agenda Preparation and Posting, Including Closed Session Agenda Items

Eligible claimants may use the actual time, standard time, or flat rate reimbursement options for claiming costs incurred pursuant to section IV.A of these parameters and guidelines for agenda preparation and posting, including closed session items.[3] Eligible claimants must claim actual costs incurred for subsequent reporting of action taken in closed session, providing copies of documents approved or adopted in closed session, and training.

For each type or name of meeting claimed during a fiscal year, select one of the following reimbursement options. For example, all city council meetings in a given fiscal year may be claimed on only one basis: actual time, standard time or flat-rate. If standard time is selected, all city council meetings must be claimed using this basis for the entire year. However, all city council meetings could be claimed on an actual cost basis during a subsequent fiscal year.

1. Actual Time

   List the meeting names and dates. 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.

   Counties and cities may claim indirect costs pursuant to section V.C.

2. Standard Time

   a. Main Legislative Body Meetings of Counties and Cities

      List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as “adjournment”, “call to order”, “flag salute”, and “public comments”, by 30 minutes and then by the blended productive hourly rate of the involved employees.

      Counties and cities may claim indirect costs pursuant to section V.C.

   b. Special District Meetings, and County and City Meetings Other Than Main Legislative Body

      List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as “adjournment”, “call to order”, “flag salute”, and “public comments”, by 20 minutes and then by the blended productive hourly rate of the involved employees.

[3] The flat rate includes all of the costs for preparing and posting an agenda, including closed session agenda items. Claimants that filed reimbursement claims under the *Open Meetings Act* Program using the flat rate reimbursement option cannot file another reimbursement claim using the flat rate option for initial years costs for agenda preparation of closed session items under Brown Act Reform. Refer to sections III and IV of these parameters and guidelines.

Special districts, counties and cities may claim indirect costs pursuant to section V.C.

c. School and Community College Districts and County Offices of Education

List the meeting names and dates. For each meeting, multiply the number of agenda items times the minutes per agenda item for County Offices of Education and for districts, by enrollment size, times the blended productive hourly rate of the involved employees. The minutes per agenda for County Offices of Education and for districts by enrollment size are:

County Offices of Education:	45 minutes
Districts:	
Enrollment 20,000 or more	45 minutes
Enrollment 10,000 – 19,999	15 minutes
Enrollment less than 10,000	10 minutes

School and community college districts and County Offices of Education may claim indirect costs pursuant to section V.C.

3. Flat Rate[4]

List the meeting names and dates. Multiply the uniform cost allowance, shown in the table provided below, by the number of meetings. The uniform cost allowance shall be adjusted each year subsequent to fiscal year 1997-1998 by the Implicit Price Deflator referenced in Government Code section 17523.

1993-1994	$ 90.10
1994-1995	92.44
1995-1996	95.12
1996-1997	97.31
1997-1998	100.00

B. Direct Cost Reporting

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.

[4] The flat rate includes all of the costs for preparing and posting an agenda, including closed session agenda items. Claimants that filed reimbursement claims under the *Open Meetings Act* Program using the flat rate reimbursement option cannot file another reimbursement claim using the flat rate option for initial years costs for agenda preparation of closed session items under Brown Act Reform. Refer to sections III and IV of these parameters and guidelines.

2. Materials and Supplies

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

3. Contracted Services

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

4. Fixed Assets and Equipment

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 B.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training members of the legislative body to perform the reimbursable activities, as specified in section IV.B 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 B.1, Salaries and Benefits, and B.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element B.3, Contracted Services. This data, if too voluminous to be included with the claim, may be reported in a summary. However, supporting data must be maintained as described in section VI.

C. Indirect Cost Rates

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department of 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Cities, Counties and Special Districts

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the Claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or

2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

School Districts

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County Offices of Education

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

Community Colleges

Community colleges have the option of using (1) a federally approved rate, using the cost accounting principles from the OMB Circular A-21 "Cost Principles of Educational Institutions", (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of their validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

For those entities that elect reimbursement pursuant to the standard time methodology, option 2 in section V.A, documents showing the calculation of the blended productive hourly rate and copies of agendas shall be sufficient evidence. For those entities that elect reimbursement pursuant to the flat-rate methodology, option 3 in section V.A, copies of agendas shall be sufficient evidence.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits and indirect costs, if not claimed elsewhere) for each person or classification of persons times the percentage of time spent by that person or classification of persons. Claimants may determine a percentage allocation for the person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a city manager may determine that the percentage of time spent on the reimbursable activities by various classifications in a base year of fiscal year 1998-1999 was as follows:

City Manager	17%
City Attorney	15%
City Clerk	36%
Department Managers	9%
Secretaries	23%
Total	100%

The city determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-2001 for each classification is as follows:

	Salary	Benefits	Indirect	Indirect	Productive

			Cost Rate	Costs	Hourly Rate
City Manager	$60	$12	29%	$13	$85
City Attorney	$55	$10	30%	$15	$80
City Clerk	$40	$ 8	31%	$12	$60
Department Manager	$45	$ 9	30%	$11	$65
Secretaries	$18	$ 5	25%	$ 7	$30

The blended productive hourly rate for fiscal year 2000-2001 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

City Manager	17%	$85	$14.25
City Attorney	15%	$80	$12.00
City Clerk	36%	$60	$21.60
Department Manager	9%	$65	$ 5.85
Secretaries	23%	$30	$ 6.90
Total	100%		$60.80

The city's claim would be determined by multiplying the blended productive hourly rate times the minutes per agenda item times the number of agenda items.

B. Record Keeping

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 is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

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 a mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any other 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 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.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES)

For State Controller Use Only
(19) Program Number 00219
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 219

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data	
(22) BAR-1, (04)	
(23) BAR-1, (05)(e)	
(24) BAR-1, (06)	
(25) BAR-1, (08)	
(26) BAR-1, (10)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **19___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 641, Statutes of 1986, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 641, Statutes of 1986.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 641, Statutes of 1986, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form BAR-1 and enter the amount from line (14). If more than one form is completed due to multiple department involvement in this mandate, add line (14) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form BAR-1, line (14). If more than one form is completed due to multiple department involvement in this mandate, add line (14) of each form.

(14) **Filing Deadline**. **Initial Claims of Ch. 641/86**. If the reimbursement claims for the period 1/1/94 to 6/30/94 and fiscal years 1994-95 through 2000-01 are filed after **October 30, 2002,** the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less. In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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 (26) for the reimbursement claim, e.g., BAR-1, (05)(e), means the information is located on form BAR-1, line (05), column (e). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) CLAIM SUMMARY	FORM BAR-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___
(03) Department		

Claim Statistics

(04) Number of regular meetings for which a brief agenda was prepared and posted	

Direct Costs: Actual Time Option	**Object Accounts**					
(05) Reimbursable Component	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total Direct Costs
Preparation of Brief Agenda and Posting						

Direct Costs: Standard-Time Option

(06) Standard-Time Reimbursement Option	[From form BAR-2S, line (05)(f)]	

Indirect Costs: Actual Time Option and/or Standard-Time Option

(07) Indirect Cost Rate	[From ICRP]	%
(08) Total Indirect Costs	[Method 1 or Method 2]	
(09) Total Direct and Indirect Costs	[Line (05)(f) + line (06) + line (08)]	

Direct and Indirect Costs: Flat-Rate Option

(10) Flat-Rate Reimbursement Option	[From form BAR-2F, line (05)(d)]	

(11) Total Direct and Indirect Costs of All Options	[Line (09) + line (10)]	

Cost Reduction

(12) Less: Offsetting Savings		
(13) Less: Other Reimbursements		
(14) Total Claimed Amount	[Line (11) - {line (12) + line (13)}]	

OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) CLAIM SUMMARY Instructions	FORM BAR-1

Note: The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.

(01) Claimant. Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form BAR-1 should be prepared for each department.

(04) Claim Statistics. Enter the number of regular meetings for which a brief agenda was prepared and posted for the department in line (03) during the fiscal year.

(05) Reimbursable Component. Enter the totals from form BAR-2A, line (07), columns (d) through (g) to form BAR-1, line (05), columns (a) through (e) in the appropriate row. Total the row and enter in column (f).

(06) Standard-Time Reimbursement Option. Enter the total from form BAR-2S, line (05)(f).

(07) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Indirect Costs. If the blended hourly rate for the Standard-Time allowance includes indirect costs, use **Method 1**. If the blended hourly rate for the Standard-Time allowance does not include indirect costs, use **Method 2**.

Method 1: Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (07). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (07).

Method 2: Multiply the sum of Total Salaries, line (05)(a), and Standard-Time Reimbursement Option, line (06), by the Indirect Cost Rate, line (07). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), Total Benefits, line (05)(b), and Standard-Time Reimbursement Option, line (06), by the Indirect Cost Rate, line (07).

(09) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), Standard-Time Reimbursement Option, line (06), and Total Indirect Costs, line (08).

(10) Flat-Rate Reimbursement Option. The flat-rate allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form BAR-2F, line (05)(d).

(11) Total Direct and Indirect Costs of All Options. Enter the sum of Total Direct and Indirect Costs, line (09), and Flat-Rate Reimbursement Option, line (10).

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

(13) 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.

(14) Total Claimed Amount. From Total Direct and Indirect Costs, line (11), subtract the sum of Offsetting Savings, line (12), and Other Reimbursements, line (13). Enter the remainder on this line. Sum the Total Claimed Amount, line (14), of all form BAR-1's submitted for each department and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL	FORM BAR-2A

(01) Claimant	(02) Fiscal Year
(03) Meeting Type or Name	(04) Department
(05) Reimbursable Component: Preparation of Brief Agenda and Posting	

(06) **Actual Time Option**: Complete columns (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	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets	(h) Travel and Training
(07) Total ☐ Subtotal ☐ Page:____of____							

OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM BAR-2A

The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.

Complete form BAR-2A when calculating agenda costs using the Actual Time Option.
Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

(01) Claimant. Enter the name of the claimant.

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

(03) Meeting Type or Name. Enter the name of the meeting for which a brief agenda was prepared and posted. A separate form BAR-2A should be prepared for the district's legislative body and each board or commission which holds public hearings.

(04) Reimbursable Component. Preparation of Brief Agenda and Posting. No entry necessary.

(05) Actual Time Option. The following table identifies the type of information required to support costs of direct labor, materials and supplies, contract services, travel and training, and fixed assets needed in the preparation of a brief general description of agenda items and posting 72 hours before a meeting in a location that is freely accessible to the public. **The descriptions required in column (5)(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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate			Benefits = Benefit Rate x Salaries				
Services and Supplies Contract Services	Name of Contractor Specific Tasks Performed	Hourly Cost	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Copy of Contract and Invoices
Office Supplies	Description of Supplies Used	Unit Rate	Quantity Used			Cost = Unit Cost x Quantity Used			
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Usage				Itemized Cost of Equipment Purchased		
Travel and Training Travel	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	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(07) Total line (05), 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 component/activity costs, number each page. Carry forward the totals from line (06), columns (d) through (h) to form BAR-1, line (05), columns (a) through (e).

Program 219	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL	FORM BAR-2F

(01) Claimant	(02) Fiscal Year
(03) Department	

(04) **Flat-Rate Reimbursement Option**: Complete columns (a) through (d).

(a) Meeting Type or Name	(b) Uniform Cost Allowance	(c) Number of Agendas	(d) Total
(05) Total ☐ Subtotal ☐ Page:____of____			

Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM BAR-2F

The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.

Complete form BAR-2F when calculating agenda costs using the Flat-Rate Option.
Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.

(01) Claimant. Enter the name of the claimant.

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

(03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form BAR-2F should be prepared for each department.

(04) Flat-Rate Reimbursement Option.

(a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.

(b) Uniform Cost Allowance. Enter the uniform cost allowance for the fiscal year of the claim.

Fiscal Year	Uniform Cost Allowance
1993-94	$ 90.10
1994-95	92.44
1995-96	95.12
1996-97	97.31
1997-98	100.00
1998-99	101.90
1999-00	105.67
2000-01	109.90
2001-02	112.35
2002-03 f/	113.58

f/ May Revision Forecast, April 2002

Source: California Department of Finance, from the US Department of Commerce, Bureau of Economic Analysis

(c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).

(d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

(05) Total line (04), column (d), 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 component/activity costs, number each page. Carry forward the totals from line (05), column (d) to form BAR-1, line (10).

MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL	FORM BAR-2S

(01) Claimant	(02) Fiscal Year
(03) Department	

(04) **Standard-Time Reimbursement Option**: Complete columns (a) through (f).

(a) Date	(b) Meeting Type or Name	(c) Number of Agenda Items	(d) Minutes Per Agenda Item	(e) Blended Hourly Rate	(f) Total
(05) Total ☐ Subtotal ☐ Page:____of____					

OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES)
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM BAR-2S

The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.

Complete form BAR-2S when calculating agenda costs using the Standard-Time Option.
Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

(01) Claimant. Enter the name of the claimant.

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

(03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form BAR-2S should be prepared for each department.

(04) Standard-Time Reimbursement Option.

(a) Date. Enter the date of each meeting.

(b) Meeting Type or Name. Enter the type or name of each meeting.

(c) Number of Agenda Items. Enter the number of agenda items for each meeting, excluding standard agenda items such as "adjournment", "call-to-order", "flag salute", and "public comments".

(d) Standard-Time. For meetings of the main legislative body of counties and cities, enter 0.5 hour (30 minutes). For special district meetings, and county and city meetings, other than the main legislative body, enter 0.33 hour (20 minutes).

(e) Blended Hourly Rate. Enter the blended hourly rate of all personnel who participated in the preparation and posting of the agenda during the fiscal year.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits, and indirect costs, if not claimed elsewhere) for each person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a city manager may determine that the percentage of time spent on the reimbursable activities by various classifications of personnel in a base year of fiscal year 1998-99 was as follows: City Manager 17%, City Attorney 15%, City Clerk 36%, Department Managers 9%, and Secretaries 23%.

The city determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-01 for each classification is as follows:

Classification	Salary	Benefits	Indirect Costs	Productive Hourly Rate
City Manager	$60	$12	$13	$85
City Attorney	55	10	15	80
City Clerk	40	8	12	60
Department Managers	45	9	11	65
Secretaries	18	5	7	30

The city's blended productive hourly rate of $60.80 for fiscal year 2000-01 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

Classification	Percentage of Time Spent	Productive Hourly Rate	Blended Productive Hourly Rate
City Manager	17%	$85	$14.45
City Attorney	15%	80	12.00
City Clerk	36%	60	21.60
Department Managers	9%	65	5.85
Secretaries	23%	30	6.90
Total	100%		$60.80

(f) Total. Multiply the Number of Agenda Items, column (c), by the Minutes Per Agenda Item as expressed as a fraction of one hour, column (d), by the Blended Hourly Rate, column (e).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

(05) Total line (04), column (f) 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 component/activity costs, number each page. Carry forward the totals from line (05), column (f) to form BAR-1, line (06).

MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) MEETING DETAIL	FORM BAR-3

(01) Claimant	(02) Fiscal Year

(03) Detail of Meetings: Complete columns (a) through (c).

(a) Date	(b) Department	(c) Meeting Type or Name

(04) Page:____of____

OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) MEETINGS DETAIL Instructions	FORM BAR-3

Complete form BAR-3 for all reimbursement options.

(01) Claimant. Enter the name of the claimant.

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

(03) Detail of Meetings. Provide the following information for each regular meeting being claimed regardless of type or name. List the meetings in order of date.

(a) Date. Enter the date of each meeting being claimed.

(b) Department. Enter the name of the department for which each meeting is being claimed.

(c) Meeting Type or Name. Enter the type or name of each regular meeting held during the fiscal year for which a brief agenda was prepared and posted.

(04) If more than one form is needed to provide the detail of the meetings, number each page.

PACIFIC BEACH SAFETY: WATER QUALITY AND CLOSURES

1. Summary of Chapter 961/92

The Commission on State Mandates determined that the provisions of Health and Safety Code Sections 427.12, Subdivision (a), and 427.13, as added by Chapter 961, Statutes of 1992, impose a reimbursable state mandated program by requiring the local health officer to post the beach with conspicuous warning signs and to submit to the State Water Resources Control Board an annual survey documenting all beach postings and closures.

Effective January 1, 1996, Chapter 415, Statutes of 1995, renumbered §§ 427.12 and 427.13 as §§ 115910 and 115915, respectively, of the Health and Safety Code.

On November 18, 1993, The Commission on State Mandates determined that Chapter 961, Statutes of 1992, resulted in state-mandated costs which are reimbursable pursuant to Government Code Section 17561.

2. Eligible Claimants

Any coastal county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. Initial funding for Chapter 961, Statutes of 1992, is provided for in the local government claims bill AB 818, enacted as Chapter 914, Statutes of 1995. The bill appropriated $215,000 for payment of claims of local agencies seeking reimbursement of mandated costs for the period 01/01/93 to 06/30/93 and fiscal years 1993/94,1994/95, and 1995/96.

To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to the county auditor's office.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a), Government Code, provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Funding of a Mandated Program

After funds are initially provided by special legislation to reimburse costs of State mandated programs, claims are due 120 days from the date the State Controller's Office issues claiming instructions for the program. Accordingly, claims to be filed are:

(1) Reimbursement claims detailing the actual costs incurred for the period 01/01/93 to 06/30/93, and 1993/94 and 1994/95 fiscal years must be filed with the State Controller's Office and postmarked by August 19, 1996. If the reimbursement claim is filed after the deadline of August 19, 1996, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1995/96 fiscal year must be filed with the State Controller's Office and postmarked by August 19, 1996. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1995/96 reimbursement claim detailing the actual costs must be filed by November 30, 1996.

B. Annually Thereafter

(1) Refer to Item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year regardless whether the payment was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency must file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible claimant, the following one-time costs and continuing costs are reimbursable:

A. One Time Costs:

(1) One time staff costs to update policies and procedures to conform with the special requirements of Health and Safety Code 427.12, Subdivision (a), and Health and Safety Code 427.13, the latter being limited to the posting of the beach with conspicuous warning signs.

(2) One time cost to develop and establish cost-effective methods for data collection and documentation of scientific data relating to beach water quality and closures. These methods are to be used to obtain and document data for the State's minimum reporting requirements such as the location and duration of each beach closure and the suspected sources of contamination that caused the closure, if known.

If the volume and data structure of closure records justifies automation in other than word-processing format, costs may include the purchase of over-the-counter software and/or hardware, but only if surplus software and/or hardware capacity available at the work location is insufficient to meet the needs of this mandate. Attach specific justification for data base software and personal computer hardware purchases. As a general guide, if purchase of data base software and/or a hardware is justified, costs are not expected to exceed $1,000 for

software and $3,000 for hardware. For amounts exceeding these, specific additional narrative is required to substantiate the need. The development of agency-specific software for data collection and documentation would be deemed unusual and would require specific additional narrative to substantiate need.

A county which chooses to collect and retain beach closure data in excess of minimum state requirements is required to prorate costs of data collection and documentation between the state and the county.

If software and/or hardware is purchased or modified for this state mandated program, and is used for any other program, costs shall be prorated.

B. Ongoing Costs:

(1) County staff costs necessary to identify, record, and document beach warning postings and closures due to threats to the public health that occurred during the preceding calendar year, including the location and duration of each beach closure and costs of recording and documenting the suspected sources of the contamination that caused the closure, if known.

(2) County staff costs, and related travel costs, to timely post warning signs along affected portions of coastal beaches and remove them when public health hazard(s) have abated.

(3) Service, equipment and supply costs to procure or produce conspicuous and informative warning signs, and replace or repair, as necessary; and to travel to contaminated sites for posting, removal, or replacement of warning signs.

(4) An annual report or survey submitted to the State Water Resources Control Board which documents all beach postings and closures due to threats to the public health that occurred during the preceding calendar year. The survey shall, at a minimum, include the location and duration of each beach closure in its jurisdiction and the suspected sources of the contamination that caused the closure, if known. The first report shall be submitted by March 30, 1994, and therefore, the costs for only one report will be reimbursed for the period between January 1, 1993 and March 30, 1994.

(5) On-going maintenance costs for automated methods of data collection and documentation may be claimed in proportion to this program's shared use of those methods. A county which chooses to collect and retain closure data in excess of minimum state requirements is required to prorate maintenance costs of automated systems between the state and the county.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (i.e., federal, state grants, foundations, etc.) as a result of this mandate shall be identified and deducted so only net costs are claimed.

8. Claim Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PBS-1 and PBS-2 provided the format of the report and data fields contained with the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PBS-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PBS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Office Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials which have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function performed requires special skills or knowledge that is not readily available from the claimant's staff. Use of contract services must be justified by the claimant.

Give the name of contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on the mandate, inclusive dates when services were performed and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices and other documents evidencing the validity of the expenditures.

(4) Fixed Assets

List the cost of fixed assets that have been acquired specifically for the purpose of the subject state mandate. If a fixed asset is acquired, but is utilized in some way not directly related to the program, only the prorated portion of the asset which is used for purposes of the subject state mandate is reimbursable.

For audit purposes, all supporting documents must be retained for a period of four years after the end of the calendar year in which the reimbursement claim was filed or last amended. Effective July 1, 1996, the document retention period is two years after the end of the calendar year in which the reimbursement claims was filed or last amended. Such documents shall be made available to the State Controller's Office on request.

B. Form PBS-1 Claim Summary

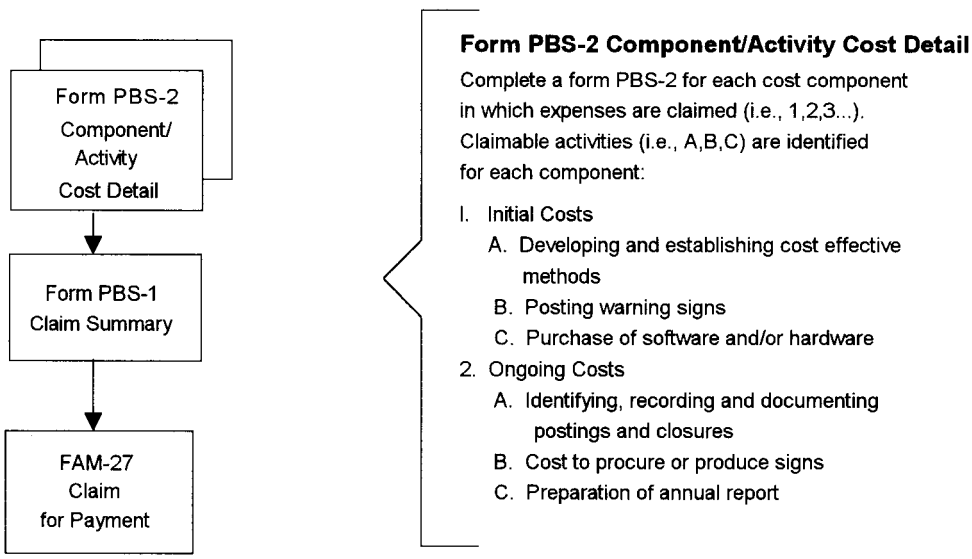
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the claim period for which costs are claimed. The claimant must show the number of warning signs posted. Direct costs summarized on this form are carried forward from form PBS-2.

Indirect costs may be computed as 10% of direct labor, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from form PBS-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

PACIFIC BEACH SAFETY

For State Controller Use Only	Program
(19) Program Number 00122	122
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) PBS-1 (03)	
(23) PBS-1, (04)(1)(d)	
(24) PBS-1, (04)(2)(d)	
(25) PBS-1, (06)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1992, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1992.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1992, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 122	PACIFIC BEACH SAFETY Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PBS-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form PBS-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., PBS-1, (03), means the information is located on form PBS-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS PACIFIC BEACH SAFETY CLAIM SUMMARY	FORM PBS-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___

Claim Statistics

(03) Number of beach warning signs posted	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Initial Costs				
2. Ongoing Costs				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

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

PACIFIC BEACH SAFETY CLAIM SUMMARY Instructions	FORM PBS-1

(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 form PBS-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Enter the number of beach warning signs posted.

(04) Reimbursable Components. For each reimbursable component, enter the total from form PBS-2, line (05), columns (d), (e), and (f) to form PBS-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS PACIFIC BEACH SAFETY COMPONENT/ACTIVITY COST DETAIL	FORM PBS-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Initial Costs ☐ Ongoing Costs

(04) Description of Expenses: Complete columns (a) through (f).			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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

PACIFIC BEACH SAFETY COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PBS-2

(01) Enter the name of the claimant.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PBS-2 shall be prepared for each applicable component.

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

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form PBS-1, block (04), columns (a), (b), and (c) in the appropriate row.

CANCER PRESUMPTION-PEACE OFFICERS

1. Summary of Chapter 1171, Statutes of 1989

Chapter 1171, Statutes of 1989, amended Section 3212.1 of the Labor Code to add "peace officers as defined in Section 830.1 and subdivision (a) of section 830.2 of the Penal Code who are primarily engaged in active law enforcement activities" to the category of public employees that are covered by its provisions. Previously, the provisions only applied to public sector fire fighting personnel. This section states that cancer that has developed or manifested itself in peace officers will be presumed to have arisen out of and in the course of employment, unless the presumption is controverted by other evidence. The presumption is extended to a peace officer following termination of service for a period of three calendar months for each year of requisite service, but not to exceed sixty (60) months in any circumstance, commencing with the last date actually worked in the specified capacity.

On July 23, 1992, the Commission on State Mandates determined that Chapter 1171, Statutes of 1989, resulted in state-mandated costs which are reimbursable pursuant to Government Code Section 17561.

2. Eligible Claimants

Any law enforcement department of a city, county, a city and county, or a special district which employs peace officers as defined in Section 830.1 of the Penal Code and incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget, State Mandates Claims Fund or in Special Legislation. Initial funding in the amount of $1,100,000 for Chapter 1171/89 is provided in the State Mandate Claims Fund, by the Commission on State Mandates for fiscal years 1990/91, 1991/92, 1992/93 and 1993/94.

For funding availability in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to city fiscal officers, county auditors and administrators of special districts.

4. Type of Claims

An eligible claimant may file a reimbursement claim or an estimated claim as specified below. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

Section 17564(a), Government Code, provides that no claim or payment shall be made pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county, as the fiscal agent for the special district, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each special district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county and the State Controller's Office, at least 180 days prior to the deadline for filing the claim, of its intent to file a separate claim.

5. Filing Deadline

A. **Initial Funding of a Mandated Program**

When a program received initial funding in the State Mandates Claims Fund, the deadline for filing claims with the State Controller's Office is 120 days from the date the claim instructions are issued. Accordingly, the filing deadline for claims is as follows:

(1) Reimbursement claims detailing the actual costs incurred for fiscal years 1990/91, 1991/92, 1992/93 and 1993/94 must be filed with the State Controller's Office and postmarked by January 23, 1995. If the claim is filed after the deadline, but before January 23, 1996, the approved claim will be reduced by a ten percent (10%) penalty but not to exceed $1,000. Claims filed more than one year after the deadline cannot be accepted.

(2) Estimated claims for costs to be incurred during the 1994/95 fiscal year must be filed with the State Controller's Office and postmarked by November 30, 1994. Timely filed estimated claims will be paid before late claims.

B. **Annually Thereafter**

Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim may be filed as follows:

(1) An estimated claim must be filed with the State Controller's Office and postmarked by **November 30** of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by **November 30** following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

6. Reimbursement

Eligible claimants will be reimbursed at fifty percent (50%) of costs incurred as defined as follows:

A. All the following conditions must be met in order to claim reimbursement for a presumption of cancer case under Chapter 1171/89.

(1) The worker is a peace officer within the meaning of Penal code Section 830.1 who was primarily engaged in active law enforcement activities;

(2) The worker has cancer which has caused the disability;

(3) The worker's cancer developed or manifested itself during a period while the worker was in the service of the employer, or within the extended period provided for in Labor Code Section 3212.1;

(4) The worker was exposed, while in the service of the employer, to one or more known carcinogens as defined by the International Agency for Research on Cancer, or the Director of the Department of Industrial Relations; and

(5) The one or more carcinogens to which the worker was exposed are reasonable linked to the disabling cancer, as demonstrated by competent medical evidence.

B. A case meeting all the conditions in 6.A., the local agency will be reimbursed at 50% of the increased costs incurred. More specifically, insured local agencies, local agencies covered by a joint powers agreement, or self-insured local agencies must claim costs as follows:

(1) Insured Local Agencies

If an insured local agency (insured through State Compensation Insurance Fund) incurred any increased costs as a result of Chapter 1171/89, they would be entitled to seek reimbursement for such costs which are specifically attributable to Labor Code Section 3212.1.

If the local entity can show that its experience modification premium was increased or its dividends were decreased, 50% of those respective increases or decreases will be reimbursed.

(2) Local Agencies Covered by a Joint Powers Agreement or Other Carrier

Local agencies covered by a joint powers agreement or other insurance carrier for workers' compensation may claim in the same manner as above for insured local agencies provided;

(a) Insurance premiums or contributions are based on the Workers' Compensation Insurance Rating Bureau rates and the current loss experience modification factor, and

(b) The insurer is responsible for claims of terminated or withdrawn local agencies if such claims arose while insured by the insurer.

(3) Self-Insured Local Agencies

Fifty percent (50%) of all actual costs of a claim based on the presumption set forth in Labor Code Section 3212.1 are reimbursable, including but not limited to the following:

(a) Administrative Costs

--Salaries and employee benefits
--Costs of supplies
--Legal counsel costs
--Clerical support
--Travel expenses
--Amounts paid to adjusting agencies
--Overhead costs

(b) Benefit Costs

Actual benefit costs under this presumption shall be 50% reimbursable and shall include, but are not limited to:

--Permanent disability benefits
--Death benefits

--Temporary disability benefits or full salary in lieu of temporary disability benefits as required by Labor Code Section 4850, or other local charter provision or ordinance in existence on July 1, 1990. Provided, however, that salary in lieu of temporary disability benefits were payable under local charter provision or ordinance shall be reimbursable only to the extent that those benefits do not exceed the benefits required by Labor Code Section 4850.

7. Reimbursement Limitations

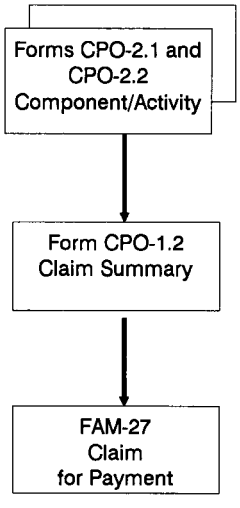
Any offsetting savings the claimants experience as a direct result of this statute must be deducted from the cost claimed. Such offsetting savings shall include, but not be limited to, savings in the cost of personnel, service or supplies, or increased revenues obtained by the claimant. In addition, reimbursements received from any source (e.g., federal, state, etc.) for this mandate shall be identified and deducted from the claim.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for Forms CPO-1.1 or CPO-1.2, CPO-2.1 and CPO-2.2, provided the format of the report and data fields contained with the report are identical to the claim forms included in these instructions. The claim forms provided in this chapter should be duplicated and used by the claimant to file an estimated or reimbursement claim. The State Controller's Office will revise the manual and claim forms as necessary.

Illustration of Claim Forms

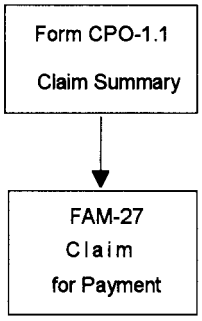
Self Insured Method



Forms CPO-2 .1 and CP0-2.2 Component/Activity Cost Detail
This form is to be used with Self Insured Method ONLY.

A. Disability Benefit Costs

B. Administrative Costs.



Insured Method

Form CPO-1.1, Claim Summary

This form is to be used with Insured Method ONLY

A. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form CPO-1.1 or CPO-1.2 must be carried forward to this form for the State Controller's Office to process the claim for payment.

B. Form CPO-1.1, Claim Summary

An insured agency must complete this form which shows the increased premium cost and/or decreased dividend cost. In addition, provide the name of each injured peace officer, termination date of service, length of service (years and months), and date of injury. Only fifty percent (50%) of increased costs derived from this form are carried to form FAM-27, line (13) for the Reimbursement Claim or line (07) for the Estimated Claim.

C. Form CPO-1.2, Claim Summary

A self-insured agency must complete this form which summarizes the increased disability benefit and administrative costs incurred as a result of the mandate. Allowable indirect costs for administrative costs are computed on this form. In addition, provide the name of each injured peace officer, termination date of service, length of service (years and months), and date of injury. The direct costs summarized on this form are brought forward from forms CPO-2.1 and 2.2. Only fifty percent (50%) of the increased costs derived from this form is carried forward to form FAM-27, line (13) for the Reimbursement Claim or line (07) for the Estimated Claim.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have their own ICRP for the program.

D. Forms CPO-2.1, Component/Activity Cost Detail

A self-insured agency must complete this form which shows the amount of disability benefit payments made to peace officers as required by Labor Code § 4850, or other charter provision, or ordinance in existence on July 1, 1990.

E. Form CPO-2.2, Component/Activity Cost Detail

A self-insured agency must complete this form to claim increased administrative costs as a result of this mandate. Costs reported on this form must be detailed as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each named employee or

classification and specify the actual number of hours devoted to each function, the productive hourly rate, and the related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Office Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. Purchases made shall be claimed at the actual price after deducting for all cash discounts, rebates, and allowances received by the claimant.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

(4) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PEACE OFFICERS' CANCER PRESUMPTION

For State Controller Use Only	Program
(19) Program Number 00118	118
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) CPO-1.1, (05)(3)	
(23) CPO-1.1, (06)(3)	
(24) CPO-1.2, (04)(1)(d)	
(25) CPO-1.1, (04)(2)(d)	
(26) CPO-1.1, (06)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1171, Statutes of 1989, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1171, Statutes of 1989.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1171, Statutes of 1989, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 118	PEACE OFFICERS' CANCER PRESUMPTION Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CPO-1.1 or CPO-1.2, as applicable, and enter the total claimed amount. If more than one form is completed due to multiple department involvement in this mandate, add the total claimed amounts from each form as applicable.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form CPO-1 line (10) or CPO-1.2 line (11). If more than one form is completed due to multiple department involvement in this mandate, add the total claimed amounts from each form as applicable.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., CPO-1.1, (05)(3), means the information is located on form CPO-1.1, block (05), line (3). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS PEACE OFFICERS CANCER PRESUMPTION CLAIM SUMMARY	FORM POC-1.1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___

Insured Method

(03) Peace Officer Names	Service Termination Dates	Length of Service (Years/Months)	Dates of Injury

(04) Type of Insurance Carrier:

1. State Compensation Insurance Fund (SCIF) ☐
2. Joint Powers Agency (JPA) ☐ Name:
3. Private Insurance Carrier (PIC) ☐ Name:

	(a) SCIF	(b) JPA	(c) PIC
(05) Cost of Increased Experience Modified Premium:			
1. Actual Premium			
2. Increased Experience Modified Premium Percentage			
3. Increased Premium Cost			
(06) Cost of Decreased Dividends:			
1. Total Dividends			
2. Less: Dividends Received During the Fiscal Year			
3. Decreased Dividends			

(07) Total Increased Costs, Insured Method	[(Line (05)(3) + line (06)(3)]	

Cost Reduction

(08) Less: Offsetting Savings, if applicable		
(09) Less: Other Reimbursements, if applicable		
(10) Total Claimed Amount	[Line (07) - {line (08) + line (09)}] x 0.5	

PEACE OFFICERS CANCER PRESUMPTION CLAIM SUMMARY Instructions	FORM POC-1.1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form POC-1.1 must be filed for a reimbursement claim. Do not complete form POC-1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form POC-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) List the name of each peace officer, service termination date, length of service (years/months), and date of injury. Only workers compensation filings subsequent to July 1, 1990 that are related to cancer and presumed to have arisen out of and in the course of employment qualify for reimbursement.

(04) Type of Insurance Carrier. Check a box to indicate if the claimant is insured with the State Compensation Insurance Fund (SCIF), a Joint Powers Agency (JPA), or a Private Insurance Carrier (PIC). If the claimant is insured by a JPA or a PIC, enter the name of the carrier.

For those who are insured by the SCIF, the SCIF will provide their clients with an appropriate modification factor and dividend amount for each applicable policy year upon written request to complete this schedule. Address: State Compensation Insurance Fund, Claims/Rehabilitation Department Operations, 1275 Market Street, San Francisco, CA 94103. In order for SCIF to provide this information, you must include with the request the above names and dates of injury. Please allow SCIF 30 days for this information. Normally, there is no impact on the modification factor until 18 to 24 months after injury. Following this period of time, the modification factor may be impacted for three consecutive policy years.

For those who are insured by a JPA or a private insurance carrier, claimants may wish to contact their insurance representative for assistance to determine what that lower experience modification premium percentage and total dividends would be had the agency not had any cancer presumption cases under Labor Code Section 3212.1. Attach a statement showing the calculations and any cost data provided by the insurance carrier.

(05) Cost of Increased Experience Modified Premium:

1. Enter the actual premium before the experience modified premium percentage was applied. Show the premium on a fiscal year basis and submit copies of billing statements with the claim. If necessary, prorate the premium amounts between the two policy years.
2. Enter the difference between the percentage that is shown on the final insurance premium billing statement and what the percentage would have been had there not been any cancer presumption cases under Labor Code Section 3212.1.
3. Multiply line (05)(1) by line (05)(2). If the premium was prorated, multiply each prorated portion by the modification percentage determined in line (05)(2), which relates to that portion of the premium. Show both calculations on a separate schedule.

(06) Cost of Decreased Dividends:

1. Enter the total dividends that would have been received for the fiscal year of cost had there not been any cancer presumption cases under Labor Code Section 3212.1.
2. Enter the dividends received during the fiscal year of cost.
3. Subtract the Dividends Received During the Fiscal Year of cost, line (06)(2), from the total Dividends, line (06)(1).

(07) Total Increased Cost. Multiply the sum lines (05)(3) and (06)(3).

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

(09) Less: Other Reimbursements, if applicable. Enter total other reimbursements received from any source, i.e., federal, other state programs, etc. Submit a schedule of detailed reimbursements with the claim.

(10) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (08), and Other Reimbursements, line (09), from Total Costs, line (07), and multiply by 0.5, since only 50% of the costs are reimbursable. Enter the result on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS PEACE OFFICERS CANCER PRESUMPTION CLAIM SUMMARY	FORM POC-1.2

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___

Self-Insured Method

(03) Peace Officer Names	Service Termination Dates	Length of Service (Years/Months)	Dates of Injury

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Disability Benefit Costs				
2. Administrative Costs				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Increased Costs, Self-Insured Method	[(Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}] x 0.5	

PEACE OFFICERS CANCER PRESUMPTION CLAIM SUMMARY Instructions	FORM POC-1.2

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form POC-1.2 must be filed for a reimbursement claim. Do not complete form POC-1.2 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form POC-1.2 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) List the name of each peace officer, service termination date, length of service (years/months), and date of injury. Only workers compensation filings subsequent to January 1, 1983 that are related to cancer and presumed to have arisen out of and in the course of employment qualify for reimbursement.

(04) Reimbursable Components. For reimbursable component (04)(1), Disability Benefit Costs, enter Total Benefit Payments from form FCP-2.1, line (05)(h), to line (04)(1)(d) of this form.

For reimbursable component (04)(2), Administrative Costs, enter Total Administrative Costs from form FCP-2.2, line (05), columns (d), (e), and (f) to line (04)(2), columns (a), (b), and (c) of this form. Total each row.

(05) Total Direct Costs. Total columns (a) through (d) and enter on line (05).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS PEACE OFFICERS CANCER PRESUMPTION COMPONENT/ACTIVITY COST DETAIL	FORM POC-2.1

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Disability Benefit Costs

(04) Description of Expenses: Complete columns (a) through (h).

(a) Employee Name	(b) Medical Expenses	(c) Temporary Disability Payments	(d) Permanent Disability Payments	(e) Life Pension	(f) Death Benefits	(g) Travel Expenses	(h) Total Benefit Payments
(05) Total ☐ Subtotal ☐ Page:____of____							

PEACE OFFICERS CANCER PRESUMPTION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM POC-2.1

Note: This form is to be used in conjunction with form POC-1.2.

(01) Enter the name of the claimant.

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

(03) Reimbursable Component: Disability Benefit Costs. This line identifies the costs that may be claimed on form POC-2.1.

(04) In order to claim increased costs incurred for the fiscal year of the claim, the peace officer must meet the requirements as specified in Labor Code Section 3212.1.

(a) Enter the peace officer's name to which the disability benefits were paid.

(b) Enter all medical expenses paid for the peace officer.

(c) Enter temporary disability benefits or full salary paid in lieu of temporary disability benefits as required by Labor Code Section 4850, or other local charter provisions or ordinances that were in existence on January 1, 1983.

Provided, however, that salary in lieu of temporary disability benefits were payable under local charter provision or ordinance shall be reimbursable only to the extent that those benefits do not exceed the benefits required by Labor Code Section 4850.

(d) Enter all permanent disability benefits paid to the peace officer.

(e) Enter all life pension benefits paid to the peace officer.

(f) Enter all death benefits paid to the beneficiaries of the peace officer.

(g) Enter necessary and reasonable travel and related expenses paid to the peace officer.

(h) For each peace officer, total the benefit payments in columns (b) through (g).

(05) Add Total Benefit Payments, line (04), column (h), and enter the total 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 the total from line (05), column (h) to form POC-1.2, line (04)(1)(d).

MANDATED COSTS PEACE OFFICERS CANCER PRESUMPTION COMPONENT/ACTIVITY COST DETAIL	FORM POC-2.2

(01) Claimant	(02) Fiscal Year Costs Were Incurred
(03) Reimbursable Component: Administrative Costs	

(04) Description of Expenses: Complete columns (a) through (f).			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed, and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

PEACE OFFICERS CANCER PRESUMPTION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM POC-2.2

Note: This form is to be used in conjunction with form POC-1.2.

(01) Enter the name of the claimant.

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

(03) Reimbursable Component: Administrative Costs. This line identifies the costs that may be claimed on form POC-2.2.

(04) Description of Expenses. Administrative costs incurred by self-insured agencies for processing cancer presumption case are reimbursable. The following table identifies the type of information required to support reimbursable costs. 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles	

(05) Total line (04), columns (d), (e), and (f) 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 component/ activity costs, number each page. Enter the totals from line (05), columns (d), (e), and (f) to form POC-1.2, line (04)(2).

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2000-11

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (LOCAL AGENCIES)

OCTOBER 2, 2000

In accordance with Government Code Section (GC) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Peace Officers Procedural Bill of Rights (PPBR). These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On November 30, 1999, the COSM determined that the PPBR program establishes costs mandated by the state according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

GC Sections 3300 through 3310, as added and amended by Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990, provide procedural protection for peace officers employed by local agencies when a peace officer is subject to an interrogation by the employer, is facing punitive action, or receives an adverse comment in his or her personnel file. This applies to peace officers classified as permanent employees, peace officers who serve at the pleasure of the local agency, and are terminable without cause ("at will" employees), and peace officers on probation who have not reached permanent status.

Eligible Claimants

Any city, county, city and county, or special district employing peace officers pursuant to Penal Code Section 830 and incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Reimbursement claims for the 1994-95 through 1999-00 fiscal years must be filed with the SCO. **Claims must be delivered or postmarked on or before January 30, 2001.** Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15th of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted.**

Estimated claims filed with the SCO must be postmarked by January 15th of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with the SCO and postmarked by **January 30, 2001**. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county as the fiscal agent for special districts, may submit a combined claim in excess of $200 on behalf of districts within the county even if an individual claim does not exceed $200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P’s & G’s adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

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

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

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

PARAMETERS AND GUIDELINES

Government Code Sections 3300 through 3310

As Added and Amended by Statutes of 1976, Chapter 465;
Statutes of 1978, Chapters 775, 1173, 1174, and 1178;
Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter 994; Statutes of 1983, Chapter 964; Statutes of 1989, Chapter 1165; and
Statutes of 1990, Chapter 675

Peace Officers Procedural Bill of Rights

I. SUMMARY AND SOURCE OF THE MANDATE

In order to ensure stable employer-employee relations and effective law enforcement services, the Legislature enacted Government Code sections 3300 through 3310, known as the Peace Officers Procedural Bill of Rights (POBAR).

The test claim legislation provides procedural protections to peace officers employed by local agencies and school districts[1] when a peace officer is subject to an interrogation by the employer, is facing punitive action or receives an adverse comment in his or her personnel file. The protections required by the test claim legislation apply to peace officers classified as permanent employees, peace officers who serve at the pleasure of the agency and are terminable without cause ("at-will" employees), and peace officers on probation who have not reached permanent status.

On November 30, 1999, the Commission adopted its Statement of Decision that the test claim legislation constitutes a partial reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

Counties, cities, a city and county, school districts and special districts that employ peace officers are eligible claimants.

III. PERIOD OF REIMBURSEMENT

At the time this test claim was filed, Section 17557 of the Government Code stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. On December 21, 1995, the City of Sacramento filed the test claim for this mandate. Therefore, costs incurred for Statutes of 1976, Chapter 465; Statutes of 1978, Chapters 775, 1173, 1174, and 1178; Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter 994; Statutes of 1983, Chapter 964; Statutes of 1989, Chapter 1165; and Statutes of 1990, Chapter 675 are eligible for reimbursement on or after July 1, 1994.

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 section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial

[1] Government Code section 3301 states: "For purposes of this chapter, the term public safety officer means all peace officers specified in Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.38, 830.4, and 830.5 of the Penal Code."

years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

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

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, all direct and indirect costs of labor, supplies and services, training and travel for the performance of the following activities, are eligible for reimbursement:

A. Administrative Activities (On-going Activities)

1. Developing or updating internal policies, procedures, manuals and other materials pertaining to the conduct of the mandated activities

2. Attendance at specific training for human resources, law enforcement and legal counsel regarding the requirements of the mandate.

3. Updating the status of the POBAR cases.

B. Administrative Appeal

1. Reimbursement period of July 1, 1994 through December 31, 1998 – The administrative appeal activities listed below apply to permanent employees, at-will employees, and probationary employees.

Providing the opportunity for, and the conduct of an administrative appeal for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):

- Dismissal, demotion, suspension, salary reduction or written reprimand received by probationary and at-will employees whose liberty interest are not affected (i.e.: the charges supporting a dismissal do not harm the employee's reputation or ability to find future employment);
- Transfer of permanent, probationary and at-will employees for purposes of punishment;
- Denial of promotion for permanent, probationary and at-will employees for reasons other than merit; and
- Other actions against permanent, probationary and at-will employees that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

Included in the foregoing are the preparation and review of the various documents to commence and proceed with the administrative hearing; legal review and assistance with the conduct of the administrative hearing; preparation and service of subpoenas, witness fees, and salaries of employee witnesses, including overtime; the time and labor of the administrative body and its attendant clerical services; the preparation and service of any rulings or orders of the administrative body.

2. Reimbursement period beginning January 1, 1999 – The administrative appeal activities listed below apply to permanent employees and the Chief of Police.

   Providing the opportunity for, and the conduct of an administrative appeal for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):

   - Dismissal, demotion, suspension, salary reduction or written reprimand received by the Chief of Police whose liberty interest is not affected (i.e.: the charges supporting a dismissal do not harm the employee's reputation or ability to find future employment);
   - Transfer of permanent employees for purposes of punishment;
   - Denial of promotion for permanent employees for reasons other than merit; and
   - Other actions against permanent employees or the Chief of Police that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

Included in the foregoing are the preparation and review of the various documents to commence and proceed with the administrative hearing; legal review and assistance with the conduct of the administrative hearing; preparation and service of subpoenas, witness fees, and salaries of employee witnesses, including overtime; the time and labor of the administrative body and its attendant clerical services; the preparation and service of any rulings or orders of the administrative body.

C. Interrogations

Claimants are eligible for reimbursement for the performance of the activities listed in this section only when a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the commanding officer, or any other member of the employing public safety department, that could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. (Gov. Code, § 3303.)

Claimants are not eligible for reimbursement for the activities listed in this section when an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (Gov. Code, § 3303, subd. (i).)

1. When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a).)

   Included in the foregoing is the preparation and review of overtime compensation requests.

2. Providing prior notice to the peace officer regarding the nature of the interrogation and identification of the investigating officers. (Gov. Code, § 3303, subds. (b) and (c).)

   Included in the foregoing is the review of agency complaints or other documents to prepare the notice of interrogation; determination of the investigating officers; redaction of the agency complaint for names of the complainant or other accused parties or witnesses or confidential information; preparation of notice or agency

complaint; review by counsel; and presentation of notice or agency complaint to peace officer.

3. Tape recording the interrogation when the peace officer employee records the interrogation. (Gov. Code, § 3303, subd. (g).)

   Included in the foregoing is the cost of tape and storage, and the cost of transcription.

4. Providing the peace officer employee with access to the tape prior to any further interrogation at a subsequent time, or if any further proceedings are contemplated and the further proceedings fall within the following categories (Gov. Code, § 3303, subd. (g));

   a) The further proceeding is not a disciplinary action;

   b) The further proceeding is a dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest is not affected (i.e., the charges supporting the dismissal does not harm the employee's reputation or ability to find future employment);

   c) The further proceeding is a transfer of a permanent, probationary or at-will employee for purposes of punishment;

   d) The further proceeding is a denial of promotion for a permanent, probationary or at-will employee for reasons other than merit;

   e) The further proceeding is an action against a permanent, probationary or at-will employee that results in disadvantage, harm, loss or hardship and impacts the career of the employee.

   Included in the foregoing is the cost of tape copying.

5. Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer, in the following circumstances (Gov. Code, § 3303, subd. (g)):

   a) When the investigation does not result in disciplinary action; and

   b) When the investigation results in:

   - A dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest *is not* affected (i.e.; the charges supporting the dismissal do not harm the employee's reputation or ability to find future employment);
   - A transfer of a permanent, probationary or at-will employee for purposes of punishment;
   - A denial of promotion for a permanent, probationary or at-will employee for reasons other than merit; or
   - Other actions against a permanent, probationary or at-will employee that result in disadvantage, harm, loss or hardship and impact the career of the employee.

   Included in the foregoing is the review of the complaints, notes or tape recordings for issues of confidentiality by law enforcement, human relations or counsel; cost of processing, service and retention of copies.

D. Adverse Comment

Performing the following activities upon receipt of an adverse comment (Gov. Code, §§ 3305 and 3306):

School Districts

(a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:

- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(b) If an adverse comment *is* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for the following activities:

- Providing notice of the adverse comment;
- Providing an opportunity to review and sign the adverse comment;
- Providing an opportunity to respond to the adverse comment within 30 days; and
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(c) If an adverse comment *is not* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for:

- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

Counties

(a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:

- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(b) If an adverse comment *is* related to the investigation of a possible criminal offense, then counties are entitled to reimbursement for the following activities:

- Providing notice of the adverse comment;
- Providing an opportunity to review and sign the adverse comment;

- Providing an opportunity to respond to the adverse comment within 30 days; and
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(c) If an adverse comment *is not* related to the investigation of a possible criminal offense, then counties obtained are entitled to reimbursement for:

- Providing notice of the adverse comment: and
- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

<u>Cities and Special Districts</u>

(a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:

- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(b) If an adverse comment *is* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:

- Providing notice of the adverse comment;
- Providing an opportunity to review and sign the adverse comment;
- Providing an opportunity to respond to the adverse comment within 30 days; and
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

(c) If an adverse comment *is not* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:

- Providing notice of the adverse comment;
- Providing an opportunity to respond to the adverse comment within 30 days; and
- Obtaining the signature of the peace officer on the adverse comment; or
- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

Included in the foregoing are review of circumstances or documentation leading to adverse comment by supervisor, command staff, human resources staff or counsel, including determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to officer and notification concerning rights regarding same; review of response to adverse comment, attaching same to adverse comment and filing.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of this document.

SUPPORTING DOCUMENTATION

Claimed costs shall be supported by the following cost element information:

A. Direct Costs

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

Claimed costs shall be supported by the following cost element information:

1. Salaries and Benefits

   Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related employee benefits.

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

2. Materials and Supplies

   Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

   Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) 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. Submit contract consultant and attorney invoices with the claim.

4. Travel

   Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction.

Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

5. Training

   The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

B. Indirect Costs

Indirect costs are defined as costs which 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

VI. SUPPORTING DATA

For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

All claims shall identify the number of cases in process at the beginning of the fiscal year, the number of new cases added during the fiscal year, the number of cases completed or closed during the fiscal year, and the number of cases in process at the end of the fiscal year.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject 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 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.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS

For State Controller Use Only
(19) Program Number 00187
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 187

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) PPBR-1, (03)(a)	
(23) PPBR-1, (03)(b)	
(24) PPBR-1, (03)(c)	
(25) PPBR-1, (03)(d)	
(26) PPBR-1, (04)(1)(e)	
(27) PPBR-1, (04)(2)(e)	
(28) PPBR-1, (04)(3)(e)	
(29) PPBR-1, (04)(4)(e)	
(30) PPBR-1, (06)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 465, Statutes of 1976, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 465, Statutes of 1976.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 465, Statutes of 1976, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 187	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PPBR-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form PPBR-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) **Filing Deadline. Initial Claims of Ch. 465/76**. If the reimbursement claim for the fiscal years 1994-95, through 1999-00, is filed after **January 30, 2001**, the claim must be reduced by a late penalty. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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. PPBR-1, (03)(a), means the information is located on form PPBR-1, line (03)(a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35% should be shown as 35. **Completion of this data block will expedite the payment process.**

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY	FORM PPBR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐ Estimated ☐	19___/20___

Claim Statistics

(03) (a) Number of cases in process at the beginning of the fiscal year	
(b) Number of new cases added during the fiscal year	
(c) Number of cases completed or closed during the fiscal year	
(d) Number of cases in process at the end of the fiscal year	

Direct Costs	**Object Accounts**				
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Travel and Training	(e) Total
1. Administrative Activities					
2. Administrative Appeal					
3. Interrogations					
4. Adverse Comment					
(05) Total Direct Costs					

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x{line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) – {line (09) + line (10)}]	

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS Certification Claim Form Instructions	FORM PPBR-1

(01) Enter the name of the claimant.

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

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

(03) (a) Enter the number of cases that were processed at the beginning of the fiscal year.

(b) Enter the number of new cases that were added during the fiscal year.

(c) Enter the number of cases that were completed or closed during the fiscal year.

(d) Enter the number of cases that were in process at the end of the fiscal year.

(04) Reimbursable Components. For each reimbursable component, enter the total from form PPBR-2, line (05), columns (d), (e), (f), and (g) to form PPBR-1, block (04) columns (a), (b), (c), and (d) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (e).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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.

MANDATED COSTS PEACE OFFICERS PROCEDURAL BILL OF RIGHTS COMPONENT/ACTIVITY COST DETAIL	FORM PPBR-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Administrative Activities ☐ Administrative Appeal

☐ Interrogations ☐ Adverse Comment

(04) Description of Expenses: Complete columns (a) through (g).

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

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS CLAIM SUMMARY Instructions	FORM PPBR-2

(01) Enter the name of the claimant.

(02) No entry required.

(03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form PPBR-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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, and travel and training expenses. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

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

(05) Total line (04), columns (d), (e), (f), and (g) 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 component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form PPBR-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

PERINATAL SERVICES

1. Summary of Chapter 1603, Statutes of 1990

Section 10901 of the Health and Safety Code, as added by Chapter 1603, Statutes of 1990, and renumbered as section 123605 by Chapter 415, Statutes of 1995, requires:

A. Each county to establish protocols between county health departments, county welfare departments, and all hospitals in the county, regarding the application and use of an assessment of the needs of, and a referral for, a substance exposed infant to a county welfare department pursuant to Section 11165.13 of the Penal Code.

B. The assessment of the needs to be performed by a health practitioner, as defined in Section 11165.8 of the Penal Code, or a medical social worker. The needs assessment shall be performed before the infant is released from the hospital.

C. The purpose of the assessment of the needs is to do all of the following:

(1) Identify needed services for the mother, child, or family, including, where applicable, services to assist the mother caring for her child and services to assist maintaining children in their homes.

(2) Determine the level of risk to the newborn upon release to the home and the corresponding level of services and intervention, if any, necessary to protect the newborn's health and safety, including a referral to the county welfare department for child welfare services.

(3) Gather data for information and planning purposes.

On February 25, 1993, the Commission on State Mandates determined that Chapter 1603, Statutes of 1990 resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

2. Eligible Claimants

Any county incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding has not been appropriated to pay claims of Chapter 1603, Statutes of 1990. However, the local government claims bill AB 818, enacted as Chapter 914, Statutes of 1995, instructed the State Controller's Office to accept initial claims from counties for costs incurred during the period 01/01/91 to 06/30/91 and fiscal years 1991/92, 1992/93, 1993/94 and 1995/96. Payment of initial claims of Chapter 1603, Statutes of 1990, will be made when funding is provided in a future appropriations act.

To determine funding availability in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "*Annual Claiming Instructions for State Mandated Costs*" issued in October each year to the county auditor's office.

(4) Types of Claims

A. Reimbursement and Estimated Claims

An eligible claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a), Government Code, provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year.

(5) Filing Deadline

A. Initial Claims for Chapter 1603, Statutes of 1990

Prior to funding the costs which counties have incurred under Chapter 1603, Statutes of 1990, the local government claims bill AB 818, enacted as Chapter 914, Statutes of 1990, instructed the State Controller's Office to accept initial claims from counties. Claims are due 120 days from the date the State Controller's Office issues claiming instructions for the program.

(1) Accordingly, claims to be filed are:detailing the actual costs incurred for the period 01/01/91 to 06/30/91 and fiscal years 1991/92, 1992/93, 1993/94 and 1994/95 must be filed with the State Controller's Office and postmarked by August 19, 1996. If the reimbursement claim is filed after the deadline of August 19, 1996, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline, will not be accepted.

(2) Estimated claims for costs to be incurred during the 1995/96 fiscal year must be filed with the State Controller's Office and postmarked by August 19, 1996. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1995/96 reimbursement claim must be filed by November 30, 1996.

B. Annually Thereafter

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year regardless whether the payment was more or less than the actual costs. If the local agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the local agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the increased costs incurred for the following activities:

A. Initial In-Hospital Screen

(1) Costs incurred for an initial screening and a more detailed needs assessment, by a health practitioner, or medical social worker prior to releasing newborns from the hospital and identifying needed services for the mother, child, or family, including, where applicable, suggested services to maintain children in their homes.

B. Toxicology Screen

(1) Costs incurred in identification of substance-exposed newborns by an employee in the health care setting, in accordance with hospital protocol.

C. Perinatal Assessment

(1) Costs incurred for determining through the needs assessment, the level of intervention and future services, if any, necessary to protect the newborn's health and safety. This decision-making activity is restricted to the time period in which needs assessment is being completed before the infant is released from the hospital.

(2) Costs incurred for data collection, analysis and planning, as required by a state agency and as necessary for completion of the needs assessment before release of a substance exposed infant from the hospital.

(3) Costs incurred for referral of a child and family to county health and welfare departments, when substance abuse affects the ability of the mother to be an effective parent.

D. Protocol Development

(1) One-time only costs incurred in establishing protocols between county health departments, county welfare departments, and all hospitals in the county.

Allowable costs include salaries and benefits (including clerical and first-line direct program supervision costs), services and supplies, postage, travel, laboratory costs, contract costs, overhead and related costs that are incurred in discharge of this mandated program.

7. Reimbursement Limitations

A. Any offsetting savings or reimbursement the claimant received from any source (e.g., federal, state grants, foundations, etc.) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

B. Referrals solely regarding suspected child abuse are not reimbursable activities.

C. Reimbursement claims submitted for costs incurred in providing services to Medi-Cal recipients under this mandate program must also be reduced by the amounts of any funds received for the provision of those services from: (a) the Federal government pursuant to Chapter 1170, Statutes of 1991(SB 910); and (b) the State and/or Federal government under the provisions of the Medi-Cal program.

8. Claim Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PS-1 and PS-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the

claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PS-2 Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Office Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials that have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on the mandate, inclusive dates when services were performed and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices and other documents evidencing the validity of the expenditures.

(4) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of four years after the end of the calendar year in which the reimbursement claim was filed or last amended. Effective July 1, 1996, the document retention period is two years after the end of the calendar year in which the reimbursement claim was filed or last amended. Such documents shall be made available to the State Controller's Office upon request.

B. Form PS-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of

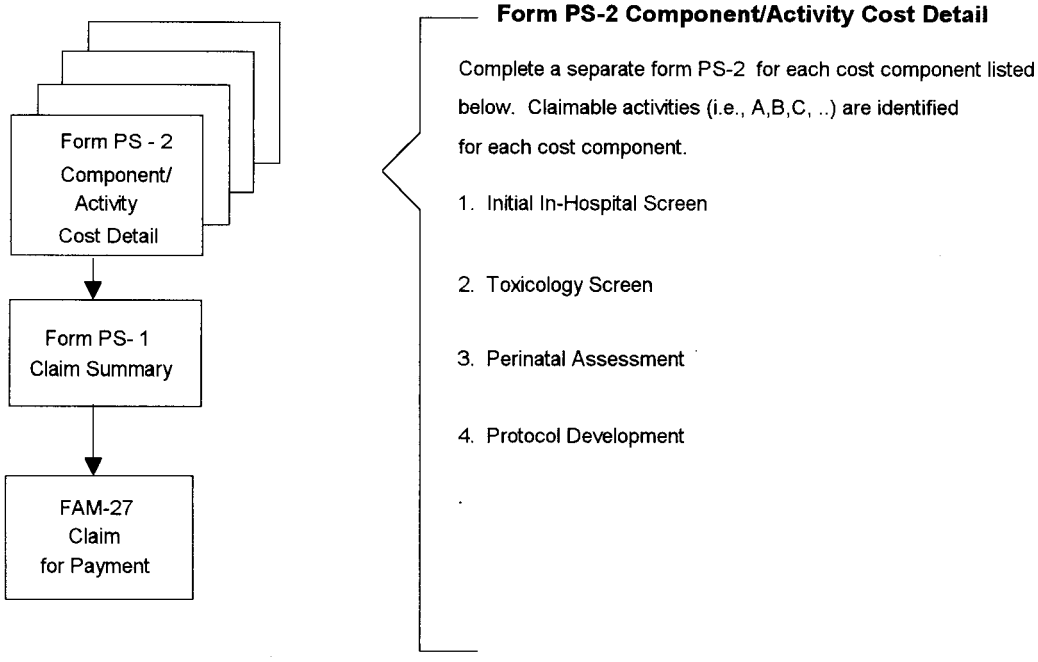
work performed during the period for which costs are claimed. The claimant must show the number of perinatal needs assessments performed. The direct costs summarized on this form are derived from form PS-2 and are carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandate program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from form PS-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PERINATAL SERVICES

For State Controller Use Only
(19) Program Number 00124
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 124

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data	
(22) PS-1, (03)	
(23) PS-1, (04)(1)(d)	
(24) PS-1, (04)(2)(d)	
(25) PS-1, (04)(3)(d)	
(26) PS-1, (04)(4)(d)	
(27) PS-1, (06)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1603, Statutes of 1990, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1603, Statutes of 1990.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1603, Statutes of 1990, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 124	PERINATAL SERVICES Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PS-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form PS-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., PS-1, (03), means the information is located on form PS-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS PERINATAL SERVICES CLAIM SUMMARY	FORM PS-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of perinatal needs assessments performed	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(e) Total
1. Initial In-Hospital Screen				
2. Toxicology Screen				
3. Perinatal Assessment				
4. Protocol Development				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

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

PERINATAL SERVICES CLAIM SUMMARY Instructions	FORM PS-1

(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 form PS-1 should be completed for each department.

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

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

(03) Enter the number of perinatal needs assessments performed.

(04) Reimbursable Components. For each reimbursable component, enter the total from form PS-2, line (05), columns (d), (e), and (f) to form PS-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (c).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Specifically, the amount of funds received from (a) the Federal government pursuant to Chapter 1170, Statutes of 1991 (SB 910), and (b) the State and/or Federal government under the provisions of the Medi-Cal program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS PERINATAL SERVICES COMPONENT/ACTIVITY COST DETAIL	FORM PS-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Initial In-Hospital Screen ☐ Perinatal Assessment

☐ Toxicology Screen ☐ Protocol Development

(04) Description of Expenses: Complete columns (a) through (f).			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	(e) Benefits	(f) Services and Supplies	(g) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____						

PERINATAL SERVICES COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PS-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 form PS-2 should be completed for each department.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PS-2 shall be prepared for each applicable component.

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

Object/ Sub object Accounts	**Columns**							**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries			
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form PS-1, block (04), columns (a), (b), and (c) in the appropriate row.

PERMANENT ABSENT VOTERS

1. Summary of Chapter 1422, Statutes of 1982

Chapter 1422, Statutes of 1982, added Chapter 7, commencing with Section 1450 of the Elections Code, to establish a permanent absent voter program. Chapter 920, Statutes of 1994, has revised the numbering of §§ 1450 - 1456 to §§ 3200 - 3206.

Prior to the enactment of Chapter 1422, an absent voter ballot was not mailed to a voter unless a written request for an absent voter ballot was received before each election. With the enactment of Chapter 1422, counties are required to do the following:

A. Establish and maintain a list of permanent absent voters who provide evidence of physical disability.

B. Mail absent voter ballots to such voters for each election in which they are eligible to vote.

C. Delete from the permanent absent voter list any person who fails to return an executed absent voter ballot for any statewide primary or general election.

On September 21, 1989, the Commission on State Mandates determined that Chapter 1422, Statutes of 1982, in adding Section 1450 through 1456 to the Elections Code resulted in state mandated costs that are reimbursable pursuant to Government Code § 17561.

2. Eligible Claimants

Any county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the cost actually incurred for a prior fiscal year. An estimated claim shows the cost to be incurred for the current fiscal year. A claim for reimbursement or an estimate must exceed $200 per fiscal year.

B. Filing Deadline

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under " 19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which the cost will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency

fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual cost incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual cost must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which the cost will be incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

5. Reimbursable Components

Eligible claimants will be reimbursed for the increased cost incurred for the following activities:

A. Initial One-Time Costs

(1) Computer costs

(2) Sample ballots (change format)

(3) Creating initial absentee file

B. Ongoing Costs

(1) Maintenance of permanent file

(2) Increased postage

(3) Cancellation of voters who did not vote; then reinstatement upon request

(4) Marking of permanent absentee voter affidavit for identification

Justification for Purchases: If an entitiy claims for increased costs resulting from the purchase or modification of voting equipment or additional secrecy envelopes, an explanation of how these costs are a direct result of the mandate must be provided with the claim. The increase for these costs during the fiscal year being claimed must be shown separately. Also documents which indicate the cost and purchase dates of the above items must be submitted with the claim.

6. Reimbursement Limitations

A. Actual election day costs are not reimbursable as all registered voters are eligible to vote absentee.

B. Any offsetting savings or reimbursement the claimant received from any source (e.g., service fees collected, federal funds, other state funds etc.,) as a result of this mandate shall be identified and deducted so only the net local cost is claimed.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PAV-1 and PAV-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or

reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PAV-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PAV-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits. In lieu of actual time, the average number of hours devoted to each function may be claimed if supported by a documented time study. A time study may be appropriate for functions that are relatively short in duration and repetitive. If the claim is based on a time study, submit with the claim all time documentation for the Controller's review of the study's precision and reliability.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Office Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. Purchases made shall be claimed at the actual price after deducting for all cash discounts, rebates, and allowances received by the claimant.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form PAV-1, Claim Summary

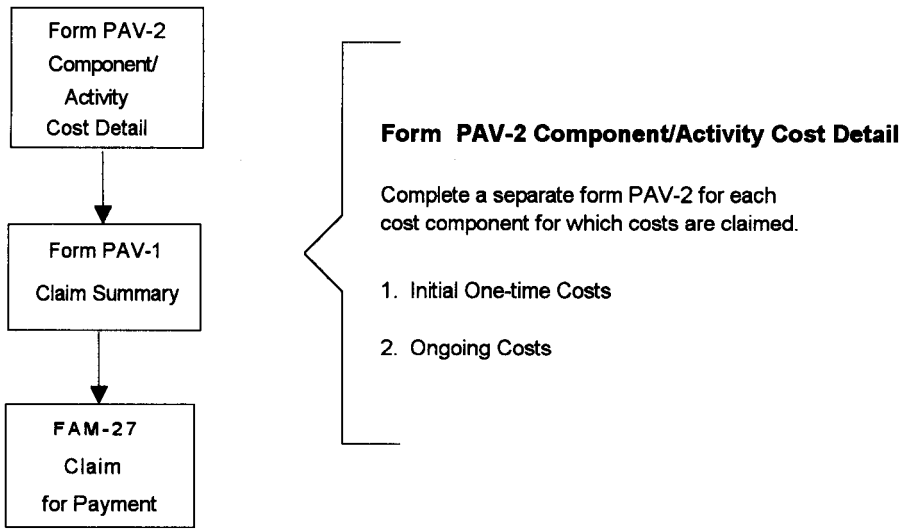
This form is used to summarize direct cost by cost component and compute allowable indirect cost for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must provide the number of victims notified in the fiscal year of claim. Direct costs summarized on this form are derived from form PAV-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form PAV-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PERMANENT ABSENT VOTERS

For State Controller Use Only	Program
(19) Program Number 00083	083
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) PAV-1, (03)	
(23) PAV-1, (04)(1)(d)	
(24) PAV-1, (04)(2)(d)	
(25) PAV-1, (06)	
(26) PAV-1, (08)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1422, Statutes of 1982, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1422, Statutes of 1982.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1422, Statutes of 1982, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 083	PERMANENT ABSENT VOTERS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PAV-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form PAV-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., PAV-1, (03), means the information is located on form PAV-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS PERMANENT ABSENT VOTERS CLAIM SUMMARY	FORM PAV-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of voters on the permanent absent voter list	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Initial Costs				
2. Ongoing Costs				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

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

PERMANENT ABSENT VOTERS CLAIM SUMMARY Instructions	FORM PAV-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Enter the number of voters that are on the permanent voter list.

(04) Reimbursable Components. For each reimbursable component, enter the total from form PAV-2, line (05), columns (d), (e), and (f) to form PAV-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS PERMANENT ABSENT VOTERS COMPONENT/ACTIVITY COST DETAIL	FORM PAV-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Initial Costs ☐ Ongoing Costs

(04) Description of Expenses: Complete columns (a) through (f).			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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

PERMANENT ABSENT VOTERS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PAV-2

(01) Enter the name of the claimant.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PAV-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate			Benefits = Benefit Rate x Salaries		
Services and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form PAV-1, block (04), columns (a), (b), and (c) in the appropriate row.

PESTICIDE USE REPORTS

1. Summary of Chapter 1200/89

Chapter 1200, Statutes of 1989, added Food and Agricultural Code § 12979, and its implementing regulations in Title 3 of the California Code of Regulations that required increased pesticide reporting requirements by pesticide users to include all agricultural users; increased record keeping requirements by pesticide dealers that are licensed by the state; and required county agricultural commissioners to issue operator site identification numbers to specified persons, inspect and audit certain records, and file the newly-required pesticide use reports with the state. Costs related to activities required by Food and Agricultural Code § 12979 and its implementing regulations in Title 3 of the California Code of Regulations that are not otherwise reimbursed by the Food Safety Account and increased mill assessment, were found to be reimbursable costs.

On November 19, 1992, the Commission on State Mandates determined that Chapter 1200, Statutes of 1989 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for the payment of initial claims covering fiscal years 1990/91, 1991/92, 1992/93, 1993/94, 1994/95, 1995/96, and 1996/97, may be made available in a future appropriations act subject to approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1990/91 through 1995/96 fiscal years must be filed with the State Controller's Office and postmarked

by July 28, 1997. If the reimbursement claim is filed after the deadline of July 28, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1996/97 reimbursement claim must be filed by November 30, 1997.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the direct and indirect cost of labor, supplies, and services incurred for the following mandated components:

A. Issuing operator identification numbers. (3 CCR section 6622)

B. Issuing site identification numbers. (3 CCR section 6623)

C. Reviewing and filing with the Department of Pesticide Regulation (Department of Food and Agriculture until July 17, 1991) pesticide use reports other than those specified in 7. B.

D. Inspecting pesticide use records of growers and other property operators who the county agricultural commissioner had reason to believe failed to report to the commissioner the use of pesticides that are not classified by the state as restricted materials.

E. Auditing the pesticide use records of growers who submitted pesticide use reports to the county agricultural commissioner for the use of pesticides that are not classified by the state as restricted materials.

F. Auditing the sales records which are prepared and maintained by pesticide dealers who are licensed by the state. (3 CCR 6562).

7. Reimbursement Limitations

A. Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

Reimbursements received from the memorandum of understanding for pesticide use reporting between the county agricultural commissioner and the Department of Pesticide Regulation (DPR) and the contract for the electronic submittal of pesticide use reports between the county and the DPR must be deducted from any costs claimed.

B. Activities related to reports for the use of pesticides that are classified by the state as restricted materials or for the use of pesticides that are applied by commercial pest control applicators and businesses are not reimbursable because those reports were required prior to the enactment of Food and Agricultural Code § 12979 and its implementing regulations in Title 3 of the California Code.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PUR-1 and PUR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PUR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PUR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's

staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form PUR-1, Claim Summary

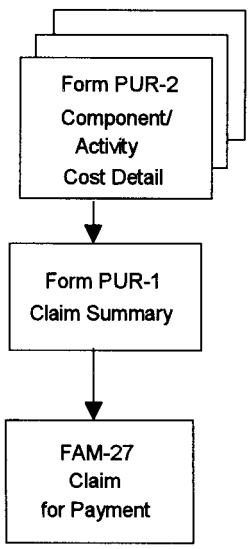
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must provide the number of pesticide use reports audited in the claimed fiscal year. Direct costs summarized on this form are derived from form PUR-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form PUR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



Form PUR-2 Component/Activity Cost Detail

Complete a separate form PUR-2 for each cost component for which costs are claimed.

1. Issuing I. D. Numbers
2. Reviewing and Filing with DPR
3. Auditing and Inspecting Records

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PESTICIDE USE REPORTS

For State Controller Use Only	Program
(19) Program Number 00121	121
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) PUR-1, (03)	
(23) PUR-1, (04)(1)(d)	
(24) PUR-1, (04)(2)(d)	
(25) PUR-1, (04)(3)(d)	
(26) PUR-1, (06)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1200, Statutes of 1989, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1200, Statutes of 1989.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1200, Statutes of 1989, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 121	PESTICIDE USE REPORTS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PUR-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form PUR-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., PUR-1, (03), means the information is located on form PUR-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS PESTICIDE USE REPORTS CLAIM SUMMARY	FORM PUR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of pesticide use reports audited in the claimed fiscal year	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Issuing I.D. Numbers				
2. Reviewing and Filing with DPR				
3. Auditing and Inspecting Records				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

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

PESTICIDE USE REPORTS CLAIM SUMMARY Instructions	FORM PUR-1

(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 form PUR-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Enter the number of pesticide use reports audited in the claimed fiscal year.

(04) Reimbursable Components. For each reimbursable component, enter the total from form PUR-2, line (05), columns (d), (e), and (f) to form PUR-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from the memorandum of understanding for pesticide use reporting between the county agricultural commissioner and the Department of Pesticide Regulation, the contract for the electronic submittal of pesticide use reports between the county and the Department of Pesticide Regulation, and any other 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 Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS PESTICIDE USE REPORTS COMPONENT/ACTIVITY COST DETAIL	FORM PUR-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Issuing I.D. Numbers ☐ Inspecting and Auditing Records

☐ Reviewing and Filing with DPR

(04) Description of Expenses: Complete columns (a) through (f).			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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

PESTICIDE USE REPORTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PUR-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 form PUR-2 should be completed for each department.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PUR-2 shall be prepared for each applicable component.

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

Object/ Sub object Accounts	**Columns**							**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title Activities	Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries			
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form PUR-1, block (04), columns (a), (b), and (c) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-08

PHOTOGRAPHIC RECORD OF EVIDENCE (LOCAL AGENCIES)

MAY 7, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Photographic Record of Evidence (PRE) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Penal Code Section (PC §) 1417.3, as added by Chapter 875, Statutes of 1985, and amended by Chapter 734, Statutes of 1986, and Chapter 382, Statutes of 1990, requires a photographic record of evidence, and in some instances a certified chemical analysis of the exhibit, for those exhibits in a criminal trial that pose a security, storage, or safety problem, or if the exhibit, by its nature, is toxic and poses a health hazard to humans.

On October 26, 2000, the COSM determined that Chapters 875/85, 734/86, and 382/90 established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, city and county, or special district with a law enforcement agency that introduces exhibits in criminal trials and incurs increased costs as a direct result of this mandate, is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of PC § 1417.3 are reimbursable for fiscal years 1997-98 through 2000-01 and must be filed with the SCO and be delivered or postmarked on or before **September 4, 2002**. Estimated claims for the 2001-02 fiscal year must also be delivered or postmarked on or before **September 4, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or 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 school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

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

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

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

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

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

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

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

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: February 28, 2002
F:/mandates/98TC11/PsGs/adoptedPsGs

Parameters and Guidelines

Penal Code Section 1417.3
Statutes of 1985, Chapter 875
Statutes of 1986, Chapter 734
Statutes of 1990, Chapter 382

Photographic Record of Evidence

I. SUMMARY AND SOURCE OF THE MANDATE

Penal Code section 1417.3, as added by Statutes of 1985, chapter 875, and amended by Statutes of 1986, chapter 734, and Statutes of 1990, chapter 382, requires a photographic record of evidence, and in some instances a certified chemical analysis of the exhibit, for those exhibits in a criminal trial that pose a security, storage, or safety problem, or if the exhibit, by its nature, is toxic and poses a health hazard to humans.

On October 26, 2000, the Commission adopted its Statement of Decision that the test claim legislation constitutes a reimbursable state mandated program upon law enforcement agencies within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for the following:

- Activities reasonably necessary to provide a photographic record of evidence for evidence that poses a security, safety, or storage problem as determined by the court. (Pen. Code, § 1417.3, subd. (a).)
- Activities reasonably necessary to provide a photographic record of evidence for evidence that poses a health hazard. (Pen. Code, § 1417.3, subd. (b).)
- The provision of a certified written chemical analysis of evidence that poses a health hazard. (Pen. Code, § 1417.3, subd. (b).)
- The storage of evidence that poses a security, safety, or storage problem as determined by the court. (Pen. Code, § 1417.3, subd. (a).)
- The storage of evidence that poses a health hazard. (Pen. Code, § 1417.3, subd. (b).)

II. ELIGIBLE CLAIMANTS

Counties, cities, or a city and county, school districts and special districts that have law enforcement agencies that introduce exhibits in criminal trials are eligible claimants.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code states that a test claim must be submitted on or before June 30th following a fiscal year to establish eligibility for reimbursement for that fiscal year. This test claim was filed by the City of Los Angeles, Police Department on October 23, 1998. Therefore, costs incurred for Statutes of 1985, chapter 875, Statutes of 1986, chapter 734, and Statutes of 1990, chapter 382, are eligible for reimbursement on or after July 1, 1997.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included in 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 from the date on which the State Controller issues claiming instructions.

If total costs for a given year do not exceed $200.00, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

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

A. Administrative Activities

1. Developing internal policies, procedures, and manuals, to implement the activities listed in sections IV.B, IV.C, and IV.D of these Parameters and Guidelines (one-time activity).
2. Maintaining files manually or electronically pursuant to implementation of activities listed in sections IV.B, IV.C, and IV.D. of these Parameters and Guidelines. The cost of this activity will be prorated for photographs actually introduced or offered as exhibits (ongoing activity).

B. Photographic Record of Evidence (Pen. Code, § 1417.3(a))

For exhibits that pose a security, safety, or storage problem as determined by the court, or for exhibits that pose a health hazard to humans, including the definition of hazardous waste in 40 Code of Federal Regulations part 261, or human health hazards which are subject to Health and Safety Code sections 117600 *et seq.*, or Health and Safety Code sections 25140, *et seq.*:

1. Purchasing equipment and supplies reasonably necessary to photograph the exhibits, whether for digital or film pictures, including, but not limited to: cameras, developing equipment, laser printers, software, film, computers, and storage.
2. Taking of the photographs, sorting and storing photographs, and developing and printing photographs. This activity is limited to photographs actually introduced or offered into evidence as exhibits. Claimant must provide supporting documentation with subsequent reimbursement claims that the court has deemed the exhibit a security, safety or storage problem by providing a copy of the court order, local rule, or other proof of the court's determination.

C. Provision of Certified Written Chemical Analysis (Pen. Code, § 1417.3(b))

For those exhibits that pose a health hazard to humans, the sampling, analysis, and preparation of a written report by a laboratory certified by the State of California for performing the chemical analysis. This does not include reimbursement for sampling, analysis, or report preparation for controlled substances, including those defined in Health and Safety Code sections 11054 et. seq. unless the exhibit is toxic and poses a health hazard to humans.

D. Storage of Exhibits (Cal. Code of Regs., tit. 2, § 1183.1(a))

For exhibits that pose a security, safety, or storage problem as determined by the court, or for exhibits that pose a health hazard to humans for which the local entity offers or introduces a photographic record of evidence:

Transportation to and maintenance within an appropriate storage facility for the type of exhibit. Storage of the exhibit shall be from the time of photographing until after final determination of the action as prescribed by Penal Code sections 1417.1, 1417.5, 1417.6, or court order or rule of court that dictates the retention schedule for exhibits in criminal trials.

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 for 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 these 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 based on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

   Report the name(s) of the contractor(s) and service(s) 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 Costs

Compensation for indirect costs is eligible for reimbursement.

1. School Districts

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

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

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

2. Counties, Cities and Special Districts

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachment A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the Claimant shall have the choice of one of the two following methodologies:

a. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department’s total

costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

b. The allocation of allowable indirect costs (as defines and described in OMB Circular A-87 Attachment A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of the validity and their relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and date relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

B. Record Keeping

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 is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statute 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. This includes offsets pursuant to Health and Safety Code section 11642, subdivision (c)(1) which authorizes the State Controller, to the extent funds are available, to reimburse counties with population under 1.75 million for the cost of removal, disposal or storage of toxic waste from clandestine drug labs.

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.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
PHOTOGRAPHIC RECORD OF EVIDENCE (LOCAL AGENCIES)

For State Controller Use Only
(19) Program Number 00215
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 215

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data	
(22) PRE-1, (04)(1)(f)	
(23) PRE-1, (04)(2)(f)	
(24) PRE-1, (04)(3)(f)	
(25) PRE-1, (04)(4)(f)	
(26) PRE-1, (06)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **19___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 875, Statutes of 1985, and Chapter 734, Statutes of 1986, and Chapter 382, Statutes of 1990 and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapters 875/85, 734/86, and 382/90.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapters 875/85, 734/86, and 382/90, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 215	PHOTOGRAPHIC RECORD OF EVIDENCE (LOCAL AGENCIES) Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

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

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form PRE-1, line (11).

(14) **Filing Deadline**. **Initial Claims of Ch. 875/85, 734/86, 382/90**. If the reimbursement claims for fiscal years 1997-98 through 2000-01 are filed after **September 4, 2002,** the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., PRE-1, (04)(1)(f), means the information is located on form PRE-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 payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 215	MANDATED COSTS PHOTOGRAPHIC RECORD OF EVIDENCE (LOCAL AGENCIES) CLAIM SUMMARY	FORM PRE-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Department	

Direct Costs	**Object Accounts**						
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel and Training	(g) Total
1. Administrative Activities							
2. Photographic Record of Evidence							
3. Provision of Certified Written Chemical Analysis							
4. Storage of Exhibits							
(05) Total Direct Costs							

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	

Cost Reduction

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

Program 215	PHOTOGRAPHIC RECORD OF EVIDENCE (LOCAL AGENCIES) CLAIM SUMMARY Instructions	FORM PRE-1

(01) Enter the name of the claimant.

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

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

(03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form PRE-1 should be completed for each department.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form PRE-2, line (05), columns (d) through (i), to form PRE-1, block (04), columns (a) through (f), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (g).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

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

Program 215	MANDATED COSTS PHOTOGRAPHIC RECORD OF EVIDENCE (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL	FORM PRE-2

(01) Claimant

(02) Fiscal Year

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

☐ Administrative Activities ☐ Photographic Record of Evidence

☐ Provision of Certified Written Chemical Analysis ☐ Storage of Exhibits

(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____								

Program 215	PHOTOGRAPHIC RECORD OF EVIDENCE (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PRE-2

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

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PRE-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 and training expenses. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	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 Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		
Travel and Training Travel	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	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (i) 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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (i) to form PRE-1, block (05), columns (a) through (f) in the appropriate row.

PRISONER PARENTAL RIGHTS

1. Summary of Chapter 820/91

Chapter 820, Statutes of 1991, amended Penal Code § 2625 to expand juvenile court actions eligible for parental attendance rights to include legal guardianship proceedings that require prisoner parental appearance before the superior court. Because the Trial Court Funding Act prohibits counties from claiming reimbursement for activities related to "court operations", only the activities of transporting prisoners to and from the court and housing prisoners if required in the course of transport, are reimbursable.

On September 23, 1993, the Commission on State Mandates determined that Chapter 820, Statutes of 1991 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any city or county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for the payment of claims covering the period January 1, 1992 to June 30, 1992 and fiscal years 1992/93, 1993/94, 1994/95, 1995/96, 1996/97, and 1997/98 may be made available in a future appropriations act, subject to approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriations for State Mandated Cost Programs," in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the cost actually incurred for a prior fiscal year. An estimated claim shows the cost to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the direct and indirect costs incurred for labor, transportation, and housing, associated with executing a court order to secure prisoner parent appearance before the superior court for the following juvenile actions:

Welfare and Institutions Code § 366.26 -- Minors who are made dependent children of the juvenile court, the termination of parental rights, or the establishment of legal guardianships.

Welfare and Institutions Code § 300 subdivisions:

(c) Minors who are suffering from serious emotional damage or are at substantial risk, as a result of the conduct of the parent or guardian.

(e) Minors under the age of five, who are suffering severe physical abuse.

(f) Minors whose parents have been convicted of causing the death of another child.

(i) Minors who are subjected to acts of cruelty.

(j) Minors whose siblings have been abused and who are also at risk.

A. Transporting Prisoners

The cost of retrieving prisoners from the institution, transporting them to court, holding them safely, and returning them to the institution.

B. Housing Prisoners

The cost of housing prisoners, if required during the course of transport. If a non-county prisoner is housed in the county jail, reimbursement for housing costs shall be the county's daily jail rate. If the county's daily jail rate is higher than the rate approved for the county by the Department of Corrections, attach a schedule detailing how the daily jail rate was derived. In the absence of a detailed schedule, the Department of Corrections approved daily rate for the county shall be used.

7. Reimbursement Limitations

A. Costs related to juvenile court actions taken under Welfare and Institutions Code section 300 (a), (b), (d), (g), and (h) are not reimbursable.

B. Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PPR-1 and PPR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PPR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PPR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate, and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified in writing by the claimant.

Give the name(s) of contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel

Travel expenses for mileage, per diem, lodging and other employee entitlement are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of traveler(s), purpose of travel, inclusive dates, destination points,

and travel cost.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee's travel expense claims, and other documents evidencing the validity of the expenditures.

(5) Housing of State Prisoners

Reimbursement of the cost of housing state prisoners in a county jail shall be the county's daily jail rate. Attach a schedule showing how the county's daily rate was derived. Give the state prisoner's name or CDC number, prisoner's date of transfer to the county jail, and return date to state prison. Since a prisoner is seldom in custody a full first day and last day of his or her hold, reimbursement can be claimed for the first day but the last day may not be claimed.

Source documents required to be maintained include, but are not limited to, the court order for the temporary removal of the prisoner from the state institution.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form PPR-1, Claim Summary

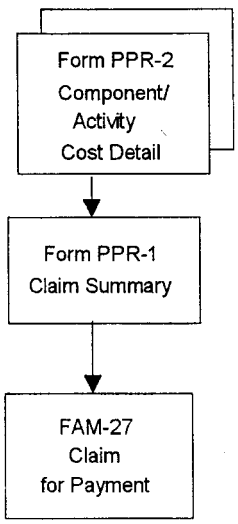
This form is used to summarize direct cost by cost component and compute allowable indirect cost for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must provide the number of prisoner parents transported for appearance before superior court during the fiscal year. Direct costs summarized on this form are derived from form PPR-2 and carried forward to form FAM-27.

Indirect cost may be computed as 10% of direct labor cost, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form PPR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



Form PPR-2 Component/Activity Cost Detail

Complete a separate form PPR-2 for each cost component for which costs are claimed.

1. Transporting Prisoners
2. Housing Prisoners

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

PRISONER PARENTAL RIGHTS

For State Controller Use Only	Program
(19) Program Number 00128	128
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) PPR-1, (03)	
(23) PPR-1, (04)(1)(d)	
(24) PPR-1, (04)(2)(d)	
(25) PPR-1, (06)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 820, Statutes of 1991, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 820, Statutes of 1991.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 820, Statutes of 1991, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 128	PRISONER PARENTAL RIGHTS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PPR-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form PPR-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., PPR-1, (03), means the information is located on form PPR-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS PRISONER PARENTAL RIGHTS CLAIM SUMMARY	FORM PPR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of prisoner parents transported for appearance before superior court in the fiscal year of claim	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Transporting Prisoners				
2. Housing Prisoners				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

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

PRISONER PARENTAL RIGHTS CLAIM SUMMARY Instructions	FORM PPR-1

(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 form PPR-1 should be completed for each department.

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

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

(03) Enter the number of prisoner parents transported for appearance before superior court in the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the total from form PPR-2, line (05), columns (d), (e), and (f) to form PPR-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row and enter in column (d).

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS PRISONER PARENTAL RIGHTS COMPONENT/ACTIVITY COST DETAIL	FORM PPR-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Transporting Prisoners ☐ Housing Prisoners

(04) Description of Expenses: Complete columns (a) through (f).			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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

PRISONER PARENTAL RIGHTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM PPR-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 form PPR-2 should be completed for each department.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PPR-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles	
Housing	Prisoner's Name or CDC Number	County Daily Jail Rate	Date of Transfer to County Jail	Date Returned to State Prison		Total Housing Cost	

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form PPR-1, block (04), columns (a), (b), and (c) in the appropriate row.

RAPE VICTIM COUNSELING CENTER NOTICES

1. Summary of Chapters 999/91 and 224/92

The provisions of Penal Code Section 264.2, Subdivisions (b)(1) and (b)(2), as added and amended by Chapter 999, Statutes of 1991, and Chapter 224, Statutes of 1992, and Penal Code Section 13701, as amended by Chapter 999, Statutes of 1991, require local law enforcement agencies to: Reprint existing "Victims of Domestic Violence" cards with new information to assist rape victims, furnish a rape victim with a "Victims of Domestic Violence" card, obtain victim consent to notify a local rape victim counseling center, notify the victim-selected center, and subject to the approval of the victim and upon the treating hospital's request, verify whether the local rape victim counseling center has been notified.

On July 22, 1993, the Commission on State Mandates determined that Chapter 999, Statutes of 1991 and Chapter 224, Statutes of 1992, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

2. Eligible Claimants

Any city or county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. Initial funding for Chapter 999, Statutes of 1991, and Chapter 224, Statutes of 1992, is provided for in the local government claims bill AB 818 enacted as Chapter 914, Statutes of 1995. The bill appropriated $191,000 for payment of claims for the period 01/01/92 to 06/30/92 and for fiscal years 1992/93, 1993/94, 1994/95 and 1995/96.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a), Government Code, provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Funding of a Mandate

After funds are initially provided by special legislation to reimburse costs of State mandated programs, claims are due 120 days from the date the State Controller's

Office issues claiming instructions for the program. Accordingly, claims to be filed are:

(1) Reimbursement claims detailing the actual costs incurred for the period 01/01/92 to 06/30/92 and 1992/93, 1993/94, and 1994/95 fiscal years must be filed with the State Controller's Office and postmarked by August 19, 1996. If the reimbursement claim is filed after the deadline of August 19, 1996, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1995/96 fiscal year must be filed with the State Controller's Office and postmarked by August 19, 1996. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1995/96 reimbursement claim must be filed by November 30, 1996.

B. Annually Thereafter

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by November 30, of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30, of the following fiscal year regardless whether the payment was more or less than the actual costs. If the local agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the local agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Local law enforcement agencies shall be reimbursed for the increased costs which they are required to incur to: Reprint existing "Victims of Domestic Violence" cards with new information to assist rape victims, furnish a rape victim with a "Victims of Domestic Violence" card, obtain victim consent to notify a local rape counseling center, notify the victim-selected local rape counseling center, and subject to the victim's approval and upon the treating hospital's request, verify whether the local rape victim counseling center has been notified.

For each eligible claimant, the following one-time costs and continuing costs are reimbursable:

A. Initial One-Time Costs:

(1) Costs of updating policies and procedures to conform with the special requirements of Chapter 999, Statutes of 1991 and Chapter 224, Statutes of 1992.

(2) Costs of modifying existing record-keeping systems to provide reliable and timely retrieval of verification information required by Chapter 224, Statutes of 1992, not to exceed $2,000.

B. Ongoing Costs:

(1) Costs of reprinting the existing "Victims of Domestic Violence" card to add information, relating to rape victim services, required by Chapter 999, Statutes of 1991, but not to exceed one reprinting per fiscal year.

(2) Law enforcement's road officer, clerical, and dispatcher costs required to: Request each victim's consent to notify a rape counseling center, each time an alleged violation(s) includes at least one violation of Penal Code Sections 261, 261.5, 262, 286, 288a, 289, alleged separately or in combination with other violations; furnish a rape victim with a "Victims of Domestic Violence" card; record, file, and/or data-process state mandated information; and, provide hospital verification whether the local rape victim counseling center has been notified, upon the consent of the victim.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. federal, state grants, foundations, etc.) as a result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms RVC-1, RVC-2 and form RVC-2.1 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form RVC 2.1 Component/Activity Cost Detail

This form is used to detail the cost of assisting the rape victims and notifying a local rape victim counseling center. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

(a) For ongoing costs, excluding reprinting costs, unit costs must be claimed for each specified victim, based on the following standard times:

(1) 10 minutes--road officer's time related to the subject state mandates

(2) 4 minutes--clerical's duties related to recording, filing and/or data processing

(3) 2 minutes--dispatcher's time related to hospital verification

Each standard time is multiplied by the average productive hourly rate, including applicable indirect cost for road officers, clerical staff and dispatchers assigned state mandated duties and the results totaled to obtain a reimbursable unit cost. Such reimbursable unit cost is then multiplied by the total number of reported incidents regarding alleged violations.

The standard times set forth herein shall remain in effect through June 30, 1996. For the reimbursement period following June 30, 1996, the Commission on State Mandates, at a public hearing, shall review these standard times and shall make any necessary revisions to the standard times set forth herein.

B. Form RVC-2 Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. A separate form RVC-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

For one-time costs and reprinting costs, 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 actual time spent, productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Office Supplies

These charges are allowed only for one-time costs and reprinting costs. Claimed expenditures must be identified with a direct cost reimbursable activity resulting from the subject state mandates. List the cost of materials acquired which have been consumed or expended specifically for the purposes of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Charges are allowed only for one-time costs and reprinting costs. List costs incurred for contract services for the subject state mandate. Contracting costs are reimbursable to the extent that the function performed requires special skills or knowledge that is not readily available from the claimant's staff. Use of contract services must be justified by the claimant.

Give the name of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on the mandate, inclusive dates when services were performed and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of four years after the end of the calendar year in which the reimbursement claim was filed or last amended. Effective July 1, 1996, the document retention period is two years after the end of the calendar year in which the reimbursement claim was filed or last amended. Such documents shall be made available to the State Controller's Office on request.

C. Form RVC-1, Claim Summary

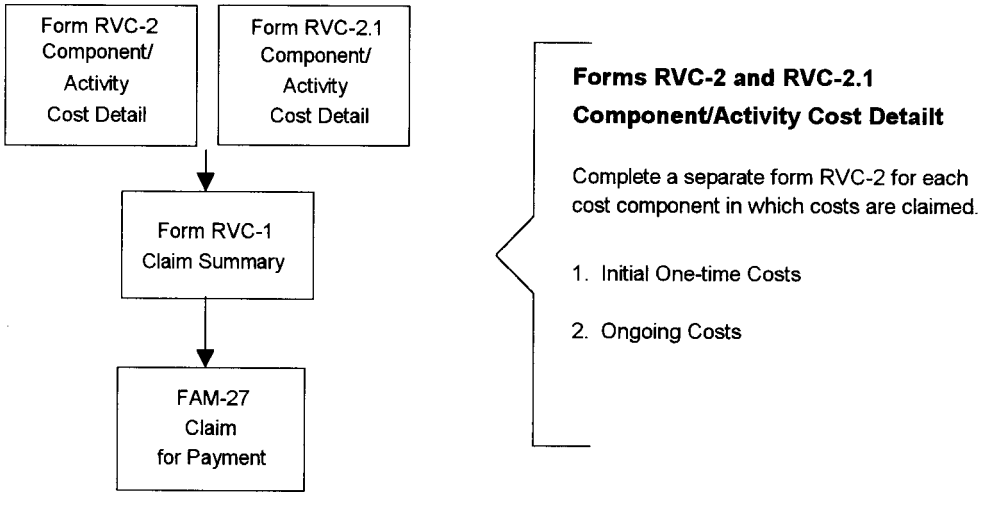
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the claim period for which costs are claimed. The claimant must provide the number of rape victims who received information assistance from law enforcement personnel. Direct costs summarized on this form are derived from forms RVC-2 and RVC-2.1 and are carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

D. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form RVC-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
RAPE VICTIM COUNSELING CENTER NOTICES

For State Controller Use Only
(19) Program Number 00127
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 127

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data	
(22) RVC-1, (03)	
(23) RVC-1, (04)(1)(d)	
(24) RVC-1, (04)(2)(d)	
(25) RVC-1, (06)	
(26) RVC-1, (08)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 999, Statutes of 1991, and Chapter 224, Statutes of 1992, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 999, Statutes of 1991, and Chapter 224, Statutes of 1992.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 999, Statutes of 1991, and Chapter 224, Statutes of 1992, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 127	RAPE VICTIM COUNSELING CENTER NOTICES Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form RVC-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form RVC-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., RVC-1, (03), means the information is located on form RVC-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS RAPE VICTIM COUNSELING CENTER NOTICES CLAIM SUMMARY	FORM RVC-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of rape victims involved in at least one alleged violation of Penal Code Sections 261, 261.5, 262, 288a, or 289 for the claim year.	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Initial One-time Costs				
2. (a) Ongoing Costs (From RVC-2)				
(b) Ongoing Costs (From RVC-2.1)				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

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

RAPE VICTIM COUNSELING CENTER NOTICES CLAIM SUMMARY Instructions	FORM RVC-1

(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 form RVC-1 should be completed for each department.

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

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

(03) Enter the number of rape victims involved in at least one alleged violation of Penal Code Sections 261, 261.5, 262, 288a, or 289 for the claim year.

(04) Reimbursable Components. For each reimbursable component, enter the total from form RVC-2, line (05), columns (d), (e), and (f) to form RVC-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

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

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

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

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS RAPE VICTIM COUNSELING CENTER NOTICES COMPONENT/ACTIVITY COST DETAIL	FORM RVC-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

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

☐ Initial One-time Costs ☐ Ongoing Costs (Reprinting of Cards)

(04) Description of Expenses: Complete columns (a) through (f).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	**Object Accounts** (d) Salaries	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

RAPE VICTIM COUNSELING CENTER NOTICES COMPONENT/ACTIVITY COST DETAIL Instructions	FORM RVC-2

(01) Enter the name of the claimant.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form RVC-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form RVC-1, block (04), line (01) or line (02)(a), columns (a), (b), and (c) in the appropriate row.

MANDATED COSTS RAPE VICTIM COUNSELING CENTER NOTICES COMPONENT/ACTIVITY COST DETAIL	FORM RVC-2.1

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Ongoing Costs: Rape victims involved in at least one alleged violation of Penal Code Sections 261, 261.5, 262, 288a, or 289 for the claim year.

(04) Description of Expenses: Complete columns (a) through (f).

(a) Standard Time (Hour/Victim)		(b) Number of Victims	(c) Total Time (Hours) (a x b)	(d) Hourly Rate	Object Accounts (e) Salaries (c x d)	Object Accounts (f) Fringe Benefits
Road Officers (10 min/victim) List job classification(s)	0.166 Hours					
1.						
2.						
3.						
* Total Cases						
Clericals (4 min/victim)	0.066 Hours					
1.						
2.						
3.						
* Total Cases						
Dispatchers (2 min/victim)	0.033 Hours					
1.						
2.						
3.						
* Total Cases						
* Total victims not to exceed RVC-1, line (03)						
(05) Total ☐ Subtotal ☐		Page:____of____				

RAPE VICTIM COUNSELING CENTER NOTICES COMPONENT/ACTIVITY COST DETAIL Instructions	FORM RVC-2.1

(01) Enter the name of the claimant.

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

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form RVC-2 shall be prepared for each applicable component.

(04) Description of Expenses. Complete columns (a) through (f)

Column (a): Road officers, clerical, and dispatchers must be listed by job classification(s). Road officers are allowed to ten minutes or 0.166 hours per victim for time related to the state mandate. Clericals are allocated four minutes or 0.066 hours per victim for time related to recording, filing, and/or data processing. Dispatchers are allowed two minutes or 0.033 hours per victim for time related to notification of the local rape victim counseling center by the hospital.

Column (b): Enter the number of victims assisted by employees at each job classification. The total number of victims is not to exceed the number of victims shown on form RVC-1, line (03).

Column (c): Enter the result of multiplying the standard time by the number of victims to compute the time in hours.

Column (d): Enter the hourly rate by job classification.

Column (e): Enter the result of multiplying the total time in hours by the hourly rate to compute the amount of total salaries.

Column (f): Enter the result of multiplying the fringe benefit rate by total salaries to compute the amount of fringe benefits.

(05) Total line (04), columns (e) and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (e) and (f) to form RVC-1, block (02)(b), columns (a) and (b).

REGIONAL HOUSING NEED DETERMINATION

1. Summary of Chapter 1143/80

Government Code Sections 65580 through 65589, as added by Chapter 1143, Statutes of 1980, necessitate more detailed requirements for the housing element. Councils of Governments (COG's) are required to determine the existing and projected needs of their regions and each city's and county's share of such needs based upon the following factors:

(a) Market demand for housing

(b) Employment opportunities

(c) Availability of suitable sites and public facilities

(d) Commuting patterns

(e) Type and tenure of housing

(f) Housing needs of farm workers

(g) Desire to avoid impaction of localities with relatively high proportions of lower income households

In addition, cities and counties are required to have provisions in their housing elements for meeting their "appropriate share of the regional demand for housing" as determined by the COG's. When a city or county government revises its share of regional housing needs as determined by their regional COG, the COG shall accept the revision or shall indicate, based upon available data and accepted methodology, why the revision is inconsistent with the regional housing need.

On August 29, 1981, the Board of Control, predecessor to the Commission on State Mandates, determined that Chapter 1143, Statutes of 1980, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any city, county, city and county, or council of governments incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Funds for the payment of mandated cost claims are made available in the state budget, the Mandated Claims Fund, or in special legislation. To determine if funding is available for the current fiscal year refer to the schedule, "Appropriations for State Mandated Cost Programs" in the **Annual Claiming Instructions for State Mandated Costs** issued in October of each year to city fiscal officers and county auditors.

4. Type of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Estimated Claims for Reinstated Program in 1998-99

Estimated claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by March 30, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs," contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

For each eligible claimant all direct and indirect costs of labor, supplies, contract services, and travel for the following activities only are eligible for reimbursement:

A. Costs Reimbursable to Councils of Governments

- **Activity 1**: If necessary, adjust data provided by the Department of Housing and Community Development (DHCD) to determine existing and projected housing needs of the region. Coordination of COG's determination of regional housing needs should take place with DHCD.

  Reimbursable Costs: Salaries and benefits of personnel utilized to review and adjust data provided by DHCD.

- **Activity 2**: Preparation of a draft plan that distributes regional housing needs to cities and counties within the geographical area of the COG, utilizing data and the factors cited in Government Code Section 65584(a).

  Reimbursable Costs: Salaries and benefits of personnel directly assigned to the preparation of the plan, including professional staff, clerical support and/or professional and consultant services. Supplies used for the preparation of the plan are reimbursable.

- **Activity 3**: Conducting of public hearings by the Board of Directors for the purpose of adopting determinations of local shares of regional housing needs. Meetings, briefings, training sessions, seminars, and advisory committees are not reimbursable.

  Reimbursable Costs: Salaries and benefits of personnel involved with conducting hearings (e.g., Executive Director, Program Manager, and Clerical).

  Space: Rental of adequate space in the region for the purpose of conducting the public hearing.

  Supplies: Charts, graphs, stamps, envelopes, and maps used for the purpose of conducting the public hearing.

  Reports: Final plan proposed for adoption.

- **Activity 4**: Review of all local government revisions to COG's determined shares of regional housing needs, if any, and acceptance of such revisions or indication that such revisions are inconsistent with regional housing needs within 60 days of local government's revisions.

  Reimbursable Costs: Salaries and benefits of personnel directly assigned to the review and revision process.

- **Activity 5**: Claimants may be reimbursed under this section for one iteration of these activities, per required revision.

These costs as described above, must be incurred by the following deadline:

(1) Southern California Association of Governments: June 30, 1999, for the third revision and June 30, 2004, for the fourth revision.

(2) San Diego Association of Governments: June 30, 1999, for the third revision, and June 30, 2004, for the fourth revision.

(3) Association of Bay Area Governments: June 30, 2000, for the third revision and June 30, 2005, for the fourth revision.

(4) Council of Fresno County Governments, Kern County Council of Governments, Sacramento Area Council of Governments, and the Association of Monterey Bay Area Governments: June 30, 2001, for the third revision, and June 30, 2006, for the fourth revision.

(5) All other Councils of Governments: June 30, 2002, for the third revision and June 30, 2007, for the fourth revision.

Limitations:

(a) Professional staff who are not directly and functionally assigned to the above activities shall not be claimed as direct costs of the program.

(b) Travel expenses to public hearings are reimbursable, except when hearings are held at the regular place of business.

(c) Professional consultant services to provide assistance to the staff in the preparation of the regional housing needs plan are reimbursable.

(d) Materials and supplies such as working maps, charts, graphs, and other essential items that are necessary for use in the preparation of the regional housing need determination and public hearings are reimbursable.

(e) Records of actual and necessary staff time to accomplish the mandate should be maintained and the claim must be based on these records.

B. Costs Reimbursable to Cities and Counties

Cities and counties will be reimbursed for costs incurred in performing certain activities as required by Government Code Section 65583 that are in addition to those specified in the 1971 **Housing Element Guidelines** issued by DHCD.

Costs associated with the following activities are reimbursable:

- **Activity 1**: Documentation of the relationship of zoning and public facilities and services to land suitable for residential development as cited in Government Code Section 65583(a)(3). This activity is reimbursable only if it were not documented in the claimant's plan developed pursuant to the 1971 Housing Element Guidelines.
- **Activity 2**: Collection and tabulation of employment data and the analysis and documentation of the employment trend including its consideration in the housing need projections pursuant to Section 65583(a)(1).
- **Activity 3**: Review of the allocation data provided by the Council of Governments or DHCD regarding the locality's share of regional housing needs and if necessary, revision to the claimant's housing elements as a result of the allocation data.
- **Activity 4**: Collection and tabulation of data regarding the handicapped and farm workers and the analysis and documentation of their housing needs pursuant to Section 65583(a)(6).
- **Activity 5**: Collection and tabulation of data regarding energy conservation and the analysis and documentation of opportunities for energy conservation with respect to residential development pursuant to Section 65583(a)(7).
- **Activity 6**: One-time costs for the documentation of the public participation process pursuant to Section 65583(b)(5).

7. Reimbursement Limitations

A. Cities and counties reimbursable costs for the above activities will be limited (1) to conforming to the requirements of Section 65587 and (2) as a result of an evaluation pursuant to Section 65588. No city and county or county may receive reimbursement for both costs incurred in adopting the housing element and in making revisions to the housing elements.

B. Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only the net local cost is claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms RH-1 and RH-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form RH-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form RH-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid 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 the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel Expenses

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form RH-1, Claim Summary

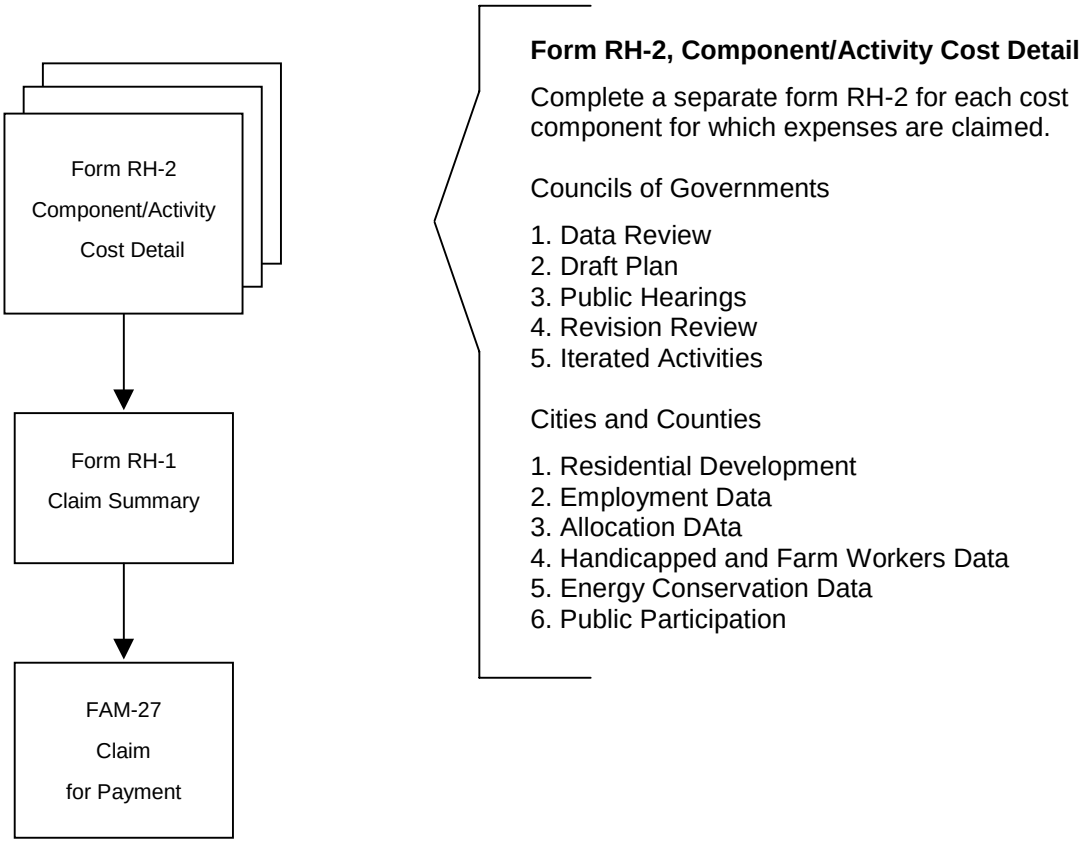
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. Direct costs summarized on this form are derived from form RH-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form RH-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
REGIONAL HOUSING NEED DETERMINATION

For State Controller Use Only	Program
(19) Program Number 00055	055
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) RH-1, (04)(1)(f)	
(23) RH-1, (04)(2)(f)	
(24) RH-1, (04)(3)(f)	
(25) RH-1, (04)(4)(f)	
(26) RH-1, (04)(5)(f)	
(27) RH-1, (04)(6)(f)	
(28) RH-1, (04)(7)(f)	
(29) RH-1, (04)(8)(f)	
(30) RH-1, (06)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1143, Statutes of 1980, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1143, Statutes of 1980.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1143, Statutes of 1980, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 055	REGIONAL HOUSING NEED DETERMINATION Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

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

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

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

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

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form RH-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

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

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

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

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form RH-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

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

(16) Enter the result of subtracting line (14) and line (15) from line (13).

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

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., RH-1, (04)(1)(f), means the information is located on form RH-1, block (04), line (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., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

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

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS REGIONAL HOUSING NEED DETERMINATION CLAIM SUMMARY	FORM RH-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___

(03) Leave blank	

Direct Costs

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Supplies	(d) Travel	(e) Contract Services	(f) Total
Costs Incurred by Councils of Government						
1. Costs of Third Revision						
2. Costs of Fourth Revision						
Costs Incurred by Cities and Counties						
3. Costs of Activity 1: Residential Development						
4. Costs of Activity 2: Employment Data						
5. Costs of Activity 3: Review of Allocation Data						
6. Costs of Activity 4: Handicapped and FW Data						
7. Costs of Activity 5: Energy Conservation Data						
8. Costs of Activity 6: Public Participation						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

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

REGIONAL HOUSING NEED DETERMINATION CLAIM SUMMARY Instructions	FORM RH-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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

(03) Leave blank.

(04) Reimbursable Components. For each reimbursable component, enter the total from form RH-2, line (05), columns (d), (e), (f), (g), and (h) to form RH-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(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 Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS
REGIONAL HOUSING NEED DETERMINATION
COMPONENT/ACTIVITY COST DETAIL

FORM RH-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

A. Councils of Governments

☐ Data Review ☐ Public Hearings ☐ Iterated Activities

☐ Draft Plan ☐ Revision Review

B. Cities and Counties

☐ Residential Development ☐ Handicapped and Farm Workers Data

☐ Allocation Data ☐ Public Participation

☐ Employment Data ☐ Energy Conservation Data

(04) Description of Expenses: Complete columns (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	(e) Benefits	(f) Supplies	(g) Travel	(h) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____							

REGIONAL HOUSING NEED DETERMINATION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM RH-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form RH-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 and travel expenses. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate			Benefits = Benefit Rate x Salaries				
Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used			
Travel	Purpose of Trip Name and Title Travel Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode				Total Travel Cost = Rate x Days or Miles		Invoice
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Itemized Cost of Services Performed	

(05) Total line (04), columns (d), (e), (f), (g), and (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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form RH-1, block (04), columns (a), (b), (c), (d) and (e) in the appropriate row.

SEARCH WARRANT: AIDS

1. Summary of Chapter 1088, Statutes of 1988

Chapter 1088, Statutes of 1988, added Penal Code Section 1524.1, gives a crime victim the right to request a court to issue a search warrant to test the blood of a person charged with a crime for the human immunodeficiency virus (HIV) when there has been a transfer of blood, semen, or any other body fluid identified by the Department of Health Services as capable of transmitting the AIDS virus to another individual. Penal Code Section 1524.1 applies to all crime victims, and includes sexual assault crimes, nonsexual crimes, and crimes where peace officers are victims. It applies to both adult and minors charged with crimes.

The District Attorney's Office is mandated by Penal Code Section 1524.1 to notify all crime victims of their right to request a search warrant. By law a search warrant must be signed by a magistrate before any blood of the person charged with a crime can be drawn. Penal Code Section 1524.1 allows the victim to request the court to issue a search warrant to require HIV testing of the accused, (1524.1(d)), and the District Attorney prepares the search warrant.

The local health officer is mandated by law within the provisions of Penal Code Section 1524.1 to assist the victim in determining whether to request a search warrant for HIV testing and whether to request a test for him or herself. The local health officer is required to administer the HIV test as specified in Penal Code Section 1524.1(b) and to confirm and keep confidential those results as specified. The local health officer is also required to offer professional counseling to the victim and the offender, as specified.

2. Eligible Claimants

Any city or county that incurs increased costs as the result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget Act, in special legislation or in the State Mandates Claims Fund.

To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year. A claim for reimbursement or an estimate must exceed $200 per fiscal year.

B. Filing Deadline

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available an estimated claim may be filed.

An estimated claim must be filed with the State Controller's Office and postmarked by **November 30** of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by **November 30** following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

5. Reimbursable Components

Eligible claimants will be reimbursed for the reasonable and necessary increased costs which are required to incur in the performance of the following activities:

A. Policies and Procedure

(1) Develop policies and procedures for use by various governmental agencies and implementation.

(2) Develop training materials used to conduct training sessions for District Attorneys, law enforcement agencies, court personnel, health department and various other government agencies, and activities that are required by Section 1524.1.

B. Identify Possible AIDS Testing Cases

(1) Identify possible AIDS testing cases per Section 1524.1(b). A possible AIDS testing case one where there is shown in the police reports a probable cause that blood, semen, or any other body fluid identified by the Department of Health Services as capable of transmitting the human immunodeficiency virus to another individual has been transferred from the accused to the victim. Route copies of the criminal complaint to all appropriate personnel and the court.

(2) File a "Notice of Testing" document with the court and give the document to the arrested person at his/her arraignment.

C. District Attorney's Office

(1) Notify the victim of the right under Section 1524.1(c) to have a defendant tested for AIDS.

(2) Provide trained professional consultation to the victim informing him/her about the spread of the disease, high risk factors for transmitting AIDS and the benefits and limitations of testing, per Section 1524.1(c). This activity may be performed by either the District Attorney's Office or the local health officer.

(3) If the victim decides to request testing of the person arrested, the District Attorney's Office will prepare the necessary documentation for the court and support the hearing, if the court finds a hearing applicable. This hearing is to support or rebut the issuance of a search warrant, per Section 1524.1(b)(2).

(4) Prepare for and attend a hearing before the court as required by Section 1524.1(b)(2).

(5) Prepare, distribute and follow-up on all search warrants, per Section 1524.1.

D. Local Health Officer

(1) Test the arrested person for the AIDS virus and notify the arrested person and the victim of the test results, per Sections 1524.1(e) & (g).

(2) Provide trained professional consultation to the victim informing him/her about the spread of the disease, high risk factors for transmitting AIDS, and the benefits and limitations of testing, per Section 1524.1(c). This activity may be performed by either the District Attorney's Office or the local health officer.

(3) Provide pre-request counseling to help the victim to decide whether to ask that the accused be tested, to decide whether the victim wants to be tested, and provide other counseling including post-test counseling when test result are positive to the arrested person and victim, per Section 1524.1(g).

6. Reimbursement Limitations

A. Costs that are reimbursable under the Brown-Presley Trial Court Funding Act of 1985, commencing with Government Code Section 77000, cannot be claimed for this state mandated program.

B. Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source (e.g., federal, state, etc.) shall be identified and deducted from this claim.

7. Claim Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for form SWA-1 and form SWA-2, provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file an estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary.

A. Form SWA-2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. A separate form SWA-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification(s) of the employee(s) involved, describe the mandated functions performed, specify the actual number of hours devoted to each function, the productive hourly rate, and related fringe

benefits. In-lieu of actual hours, the average number of hours devoted to each function may be claimed if supported by a documented time study.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records which show the employee's actual time spent on the mandate and if applicable, a documented time study.

(2) Office Supplies

Only expenditures which can be identified as a direct cost of the mandate can be claimed. List cost of materials which have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to contracts, invoices, receipts, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

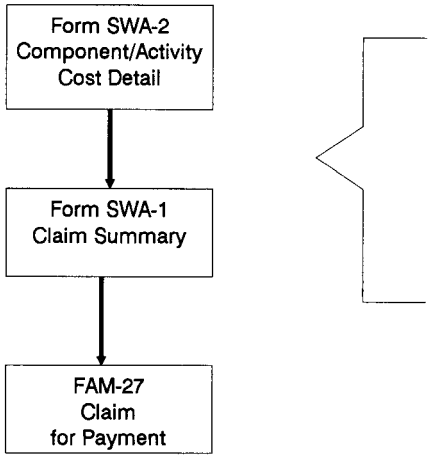
B. Form SWA-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the claim period for which costs are claimed. The claimant must show the following: (1) the number of persons who were tested for the HIV virus, and (2) the number of requests made with the court to issue a search warrant to require a HIV test for a person charged with a crime. Direct costs on this form are carried forward from form SWA-2. Indirect costs may be computed as 10% of direct costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, the claimant must include their Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from form SWA-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



Form SWA-2 Component/Activity Cost Detail
Complete a separate Form SWA-2 for each component in which costs are claimed.

1. Policies and Procedures
2. Identify Possible AIDS Testing Cases
3. District Attorney's Office
4. Local Health Officer

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SEARCH WARRANT: AIDS

For State Controller Use Only	Program
(19) Program Number 00073	073
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) SWA-1, (03)(1)	
(23) SWA-1, (03)(2)	
(24) SWA-1, (04)(1)(d)	
(25) SWA-1, (04)(2)(d)	
(26) SWA-1, (04)(3)(d)	
(27) SWA-1, (04)(4)(d)	
(28) SWA-1, (06)	
(29) SWA-1, (08)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1088, Statutes of 1988, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1088, Statutes of 1988.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1088, Statutes of 1988, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 073	SEARCH WARRANT: AIDS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SWA-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form SWA-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., SWA-1, (03)(1), means the information is located on form SWA-1, block (03), line (1). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS SEARCH WARRANT: AIDS CLAIM SUMMARY	FORM SWA-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	19___/20___

Claim Statistics

(03) 1. Number of Special Elections Held	
2. Number of Search Warrants Prepared	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Policies and Procedures				
2. Identify Possible AIDS Testing Cases				
3. District Attorney's Office				
4. Local Health Officer				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

SEARCH WARRANT: AIDS CLAIM SUMMARY Instructions	FORM SWA-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form SWA-1 must be filed for a reimbursement claim. Do not complete form SWA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SWA-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03)
1. Enter the total number of victims and persons charged with a crime who were tested for the HIV virus.
2. Enter the number of search warrants prepared for the court to issue to require HIV testing of a person charged with a crime.

(04) Reimbursable Components. For each reimbursable component, enter the total from form SWA-2, line (05), columns (d), (e), and (f) to form SWA-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS
SEARCH WARRANT: AIDS
COMPONENT/ACTIVITY COST DETAIL

FORM SWA-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Policies and Procedures ☐ District Attorney's Office

☐ Identify Possible AIDS Testing Cases ☐ Local Health Officer

(04) Description of Expenses: Complete columns (a) through (f).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

SEARCH WARRANT: AIDS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SWA-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form SWA-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate			Benefits = Benefit Rate x Salaries		
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form SWA-1, block (04), columns (a), (b), and (c) in the appropriate row.

SENIOR CITIZENS PROPERTY TAX POSTPONEMENT

1. Summary of Chapter 1242/77

This Chapter was determined on June 20, 1979 by the State Board of Control (successor agency, the Commission on State Mandates) to contain a cost mandate that is reimbursable under Section 17561 of the Government Code.

This Chapter allows senior citizens to defer payment of their property taxes to local governments by requesting the State Controller place a lien against their property. The County Assessor, County Tax Collector, and County Recorder are required to file Certificates of Eligibility with the State Controller's Office to establish liens against the property. County officials are also required to record all property tax postponement information and to provide information to all interested parties. Furthermore, county officials must notify the State Controller's Office of any changes in the ownership of all properties upon which property tax postponement liens have been granted.

2. Eligible Claimants

Any county incurring increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget Act or in special legislation. To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September for each year to the county auditor's office.

4. Types of Claims

A. Entitlement Claims

This program has been included in the State Mandates Apportionment System (SMAS). The SMAS is a process where a claimant receives an annual apportionment, reflective of the program's costs. A claimant is eligible to be included in the SMAS after having established a base year entitlement for the program. The State Controller's Office determines a base year entitlement by averaging the claimant's actual costs for any three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. With an established base year entitlement, no further claims need to be filed. Claimant will receive annually, by November 30, an apportionment adjusted for any change in the implicit price deflator.

A claimant with no base year entitlement may begin submitting reimbursement claims for a minimum of three consecutive fiscal years or entitlement claims covering the preceding three consecutive fiscal years. The three consecutive fiscal years of costs can be a combination of entitlement and reimbursement claims. There is no statutory deadline for filing entitlement claims. However, entitlement claims and supporting documents should be filed by November 30 to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs. Entitlement claims are only for the purpose of establishing a base year entitlement and not to be used for claiming of reimbursement.

B. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year. A claim for reimbursement or an estimate must exceed $200 per program per fiscal year.

C. Filing Deadline

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim may be filed.

An estimated claim must be filed with the State Controller's Office and postmarked by **November 30** of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by **November 30** following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

5. Reimbursement

Eligible claimants will be reimbursed at a predetermined rate for the cost of processing the three types of documents listed:

A. Certificate of Eligibility

Counties may claim the reimbursement rate for each Certificate of Eligibility processed. Claim only those documents deposited for payment.

B. Notice of Lien

Counties may claim the reimbursement rate for each Notice of Lien processed exclusively for senior citizens who obtained a Senior Citizen Property Tax Postponement lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year claimed.

C. Release of Lien

Counties may claim the reimbursement rate for each Release of Lien document that is processed in order to remove a Senior Citizens Property Tax Postponement Program lien. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year claimed.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g., service fees collected, federal funds, other state funds etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for form SCPT-1 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form SCPT-1, Claim Summary

This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics on workload information requires the claimant to give the number of items processed during the fiscal year for which costs are claimed: (1) The number of Certificate of Eligibility documents. (2) the number of Notice of Lien documents. (3) the number of Release of Lien documents.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

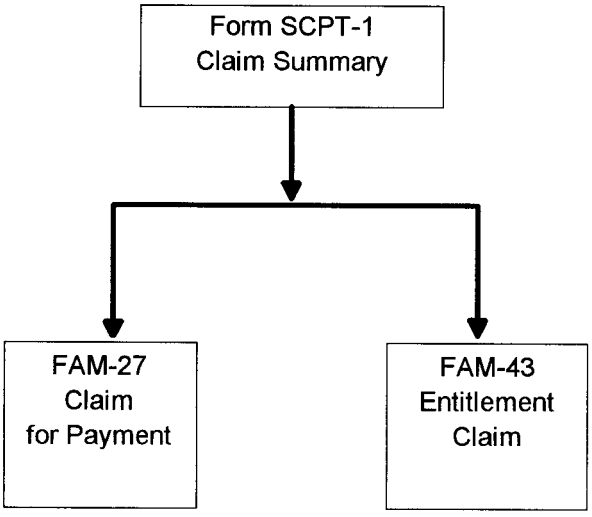
B. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form SCPT-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

C. Form FAM-43, Entitlement Claim

This form is used to certify the actual costs incurred for a fiscal year for the purpose of establishing a base year entitlement. No payment is made for an entitlement claim.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SENIOR CITIZENS PROPERTY TAX POSTPONEMENT

For State Controller Use Only	Program
(19) Program Number 00018	018
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) SCPT-1, (06)	
(23) SCPT-1, (08)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1242, Statutes of 1977, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1242, Statutes of 1977.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1242, Statutes of 1977, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 018	SENIOR CITIZENS PROPERTY TAX POSTPONEMENT Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SCPT-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form SCPT-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., SCPT-1, (06), means the information is located on form SCPT-1, line (6). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SENIOR CITIZENS PROPERTY TAX POSTPONEMENT

For State Controller Use Only

(19) Program Number 018
(20) Date Filed _____/_____/_____
(21) LRS Input _____/_____/_____

Program 018

LABEL HERE

(01) Claimant Identification Number

(02) Mailing Address

Claimant Name

County of Location

Street Address or P.O. Box

City State Zip Code

Base Year	Fiscal Years	FAM-27	Amount
First	(03)	(06) ☐	(09)
Second	(04)	(07) ☐	(10)
Third	(05)	(08) ☐	(11)

Entitlement Claim	
(15) SCPT-1, (06)	
(16) SCPT-1, (08)	
(17)	
(18))	
(19)	
(20)	
(21)	
(22)	
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	

(31) CERTIFICATION OF CLAIM

In accordance with the provisions of Article 5 (commencing with Section 17615) of Chapter 4 of Part 7 of Division 4 of Title 2 of the Government Code, I certify that I am the officer authorized by the county to file claims with the State of California for costs mandated by Chapter 1242, Statutes of 1977; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096 inclusive.

I further certify that there was no application for any grant or payment received, other than from the claimant, for costs contained herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1242, Statutes of 1977.

The amount of Entitlement Claim is hereby submitted to the State for the sole purpose of establishing or adjusting a base year entitlement of the mandated program of Chapter 1242, Statutes of 1977, set forth on the attached statement.

Signature of Authorized Officer _____ Date _____

Type or Print Name _____ Title _____

(39) Name of Contact Person for Claim _____

Telephone Number (_____) _____ - _____ Ext. _____

E-mail Address _____

Program 018	SENIOR CITIZENS PROPERTY TAX POSTPONEMENT Certification Claim Form Instructions	FORM FAM-43

NOTE: Chapter 1534, Statutes of 1985, established the State Mandates Apportionment System (SMAS), a method of paying designated mandated programs as apportionments. This program is included in the SMAS. A claimant who has established a base year entitlement for this program will receive an annual payment by January 15 from the State Controller's Office. A base year entitlement is determined for each district by averaging their approved claims, (i.e., actual costs) 1981-82, 1982-83, and 1983-84 fiscal years or any three consecutive fiscal years thereafter. If a claimant has incurred costs for three consecutive fiscal years, but has not filed a claim for each of those years, the claimant may file an entitlement claim with the State Controller's Office. An entitlement claim is filed solely for the purpose of establishing a base year cost and may be filed for any or all of the three fiscal years. Once a base year entitlement has been established, no additional claim need to be filed by the claimant. Submit a separate form FAM-43 for each fiscal year that is needed to complete the three consecutive fiscal years.

(01) Leave blank.

(02) Enter the claimant's name, county in which claimant is located, street address, city, state, and zip code.

(03) to (05) Enter the three consecutive fiscal years that comprise the base year.

(06) to (08) If a form FAM-27 was filed for any fiscal year, enter an "x" in the box for that fiscal year.

(09) to (11) Enter the amount from form SCPT-1, line (12) that corresponds to the fiscal year for this Entitlement Claim. Only one amount should appear on lines (09) through (11). Complete a separate FAM-43 for each entitlement claim. Do not enter an amount for the fiscal year in which a FAM-27 was previously filed as indicated in the checked box.

(12) to (14) Leave blank.

(15) to (30) Bring forward cost information as specified on the left-hand column of lines (15) and (16) for the reimbursement , e.g., SCPT-1, (03), means the information is located on form SCPT-1, line (3). Enter the information in the left-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number without the percent symbol (i.e., 34.548% should be shown as 35). Completion of this data block will expedite the payment process.

(31) Read the statement entitled "Certification of Claim". If the statement is true, the claim must be dated, signed by the entity's authorized officer and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**

(32) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-43 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 018	MANDATED COSTS SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY	FORM SCPT-1

(01) Claimant	(02) Type of Claim		Fiscal Year
	Reimbursement	☐	
	Estimated	☐	20___/20___
	Entitlement	☐	

Claim Statistics	
(03) Number of Certificates of Eligibility	
(04) Number of Notices of Liens	
(05) Number of Releases of Liens	
(06) Total Number of Documents	

Reimbursement Rate	
(07) Unit Cost: 2001-02 Reimbursement Claim: $11.83 2002-03 Estimated Claim: $12.05	
(08) Total Cost [Line (06) x line (07)]	

Cost Reduction	
(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

Program 018	SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY Instructions	FORM SCPT-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement, Estimated, or Entitlement, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form SCPT-1 must be filed for a reimbursement claim. Do not complete form SCPT-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SCPT-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the total number of Certificates of Eligibility deposited during the fiscal year claimed. Include only those documents that have been filed and sent to the State Controller's Office during the fiscal year.

(04) Enter the total number of Notices of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.

(05) Enter the total number of Releases of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.

(06) Add total number of documents from lines (03), (04), and (05).

(07) Enter the appropriate unit cost rate given for the fiscal year in which costs were incurred or are to be incurred.

(08) Multiply Total Number of Documents, line (06), by Unit Cost, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any local agency source (i.e., service fees collected, federal funds, other state funds, etc.) 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 Savings, line (09), and Other Reimbursements, line (10), from Total Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

If you are filing an Entitlement Claim, subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Cost, line (08). Enter the difference on this line and carry forward to form FAM-43, line (09), (10), or (11) as appropriate.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2000-14

SERIOUSLY EMOTIONALLY DISTURBED PUPILS: OUT-OF-STATE MENTAL HEALTH SERVICES

JANUARY 2, 2001

In accordance with Government Code Section (GC) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Seriously Emotionally Disturbed Pupils: Out of State Mental Health Services (SEDP). These claiming instructions are issued subsequent to the adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On May 25, 2000, COSM determined that the SEDP program establishes costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Government Code Section 7576, as amended by Chapter 654, Statutes of 1996, established new fiscal and programmatic responsibilities for counties to provide mental health services to SED pupils placed in out-of-state residential programs.

Eligible Claimants

Any county that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for the period January 1, 1997, through June 30, 1997, and 1997-98 through 1999-00 fiscal years must be filed with SCO and must be delivered or postmarked on or before **May 2, 2001**. Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. If the claims are late, the penalty should be applied to a single fiscal year. The penalty should not be prorated among fiscal years. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated

amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Estimated claims filed with SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with SCO and postmarked by **May 2, 2001**. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds $200 per program per fiscal year. Claims should be rounded to the nearest dollar.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your *Mandated Cost Manual* for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and a copy of all other forms and supporting documents to:

If delivery is 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 delivery is by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: October 26, 2000
F:/mandates/1997/97tc05/pg102600
Document Date: October 12, 2000

Parameters and Guidelines

Government Code Section 7576
Statutes of 1996, Chapter 654

California Code of Regulations, Title 2, Division 9, Chapter 1, Sections 60000-60610
California Department of Mental Health Information Notice Number 86-29

Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services

I. SUMMARY OF MANDATE

Government Code section 7576, as amended by Statutes of 1996, Chapter 654, established new fiscal and programmatic responsibilities for counties to provide mental health services to Seriously Emotionally Disturbed (SED) pupils placed in out-of-state residential programs. In this regard, Title 2, Division 9, Chapter 1 of the California Code of Regulations, sections 60000 through 60610, were amended to further define counties' fiscal and programmatic responsibilities including those set forth under section 60100 entitled "LEA Identification and Placement of a Seriously Emotionally Disturbed Pupil," providing that residential placements for a SED pupil may be made out-of-state only when no in-state facility can meet the pupil's needs, and under section 60200 entitled "Financial Responsibilities," detailing county mental health and LEA financial responsibilities regarding the residential placements of SED pupils.

On May 25, 2000, the Commission on State Mandates (Commission) adopted its Statement of Decision on the subject test claim, finding the following activities to be reimbursable:

- Payment of out-of state residential placements for SED pupils. (Gov. Code, § 7576, Cal. Code Regs., tit. 2, §§ 60100, 60110)
- Case management of out-of-state residential placements for SED pupils. Case management includes supervision of mental health treatment and monitoring of psychotropic medications. (Gov. Code, § 7576, Cal. Code Regs., tit. 2, § 60110.)
- Travel to conduct quarterly face-to-face contacts at the residential facility to monitor level of care, supervision, and the provision of mental health services as required in the pupil's Individualized Education Plan (IEP). (Cal. Code Regs., tit. 2, § 60110.)
- Program management, which includes parent notifications, as required, payment facilitation, and all other activities necessary to ensure a county's out-of-state residential placement program meets the requirements of Government Code section 7576 and Title 2, California Code of Regulations, subdivision 60000- 60610. (Gov. Code, § 7576; Cal. Code of Regs., tit. 2, §§ 60100, 60110.)

II. ELIGIBLE CLAIMANTS

Counties.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code, prior to its amendment by Statutes of 1998, Chapter 681, stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that year. This test claim was filed by the County of Los Angeles on December 22, 1997. Statutes of 1996, Chapter 654, was enacted on September 19, 1996 and became effective on January 1, 1997. Therefore, costs incurred in implementing Chapter 654, Statutes of 1996 on or after January 1, 1997, are eligible for reimbursement.

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 section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.

If total costs for a given 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, training, and travel incurred for the following mandate components are eligible for reimbursement:

A. One-Time Costs

1. To develop policies, procedures and contractual arrangements, necessary to implement a county's new fiscal and programmatic responsibilities for SED pupils placed in out-of-state residential programs.
2. To conduct county staff training on the new policies, procedures and contractual arrangements, necessary to implement a county's new fiscal and programmatic responsibilities for SED pupils placed in out-of-state residential programs.

B. Continuing Costs

1. Mental Health Service Vendor Reimbursements

   To reimburse counties for payments to service vendors providing mental health services to SED pupils in out-of-state residential placements as specified in Government Code section 7576 and Title 2, California Code Regulations, sub divisions 60100 and 60110.

2. Case Management

   To reimburse counties for case management of SED pupils in out-of-state residential placements, including supervision of mental health treatment and monitoring of psychotropic medications as specified in Government Code section 7576 and Title 2, California Code of Regulations, sub division 60110, including the costs of treatment

related litigation (including administrative proceedings) over such issues as placement and the administration of psychotropic medication. Litigation (including administrative proceedings) alleging misconduct by the county or its employees, based in negligence or intentional tort, shall not be included.

3. Travel

To reimburse counties for travel costs necessary to conduct quarterly face-to-face contacts at the residential facility to monitor level of care, supervision, and the provision of mental health services as required in the pupil's IEP as specified in Title 2, California Code of Regulations, subdivision 60110.

4. Program Management

To reimburse counties for program management costs, which include the costs of parent notifications as required, payment facilitation, and all other activities necessary to ensure a county's out-of-state residential placement program meets the requirements of Government Code section 7576 and Title 2, California Code of Regulations, sub divisions 60100 and 60110.

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of these Parameters and Guidelines.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and related fringe benefits.

Reimbursement for personnel services includes compensation paid 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 the employer's contribution to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

2. Materials and Supplies

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contract for services. Describe the reimbursable activity(ies) 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.

4. Fixed Assets

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset which is used for the purposes of the mandated program is eligible for reimbursement.

5. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

6. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

B. Indirect Costs

Indirect costs are defined as costs which 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 central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

VI. SUPPORTING DATA

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All

documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested. 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 is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim. All claims shall identify the number of pupils in out-of-state residential programs for the costs being claimed.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of the subject mandate must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to federal funds and other state funds, shall be identified and deducted from this claim.

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 Office claiming instructions, for those costs mandated by the State contained herein.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SERIOUSLY EMOTIONALLY DISTURBED PUPILS: OUT-OF-STATE MENTAL HEALTH SERVICES

For State Controller Use Only
(19) Program Number 00191
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 191

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) SEDP-1, (03)	
(23) SEDP-1, (04)(A)(1)(f)	
(24) SEDP-1, (04)(A)(2)(f)	
(25) SEDP-1, (04)(B)(1)(f)	
(26) SEDP-1, (04)(B)(2)(f)	
(27) SEDP-1, (04)(B)(3)(f)	
(28) SEDP-1, (04)(B)(4)(f)	
(29) SEDP-1, (06)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due to Claimant	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 654, Statutes of 1996, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 654, Statutes of 1996.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 654, Statutes of 1996, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 191	SERIOUSLY EMOTIONALLY DISTURBED PUPILS: OUT-OF-STATE MENTAL HEALTH SERVICES Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03), Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SEDP-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09), Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10), Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form SEDP-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) **Filing Deadline**. **Initial Claims of Ch. 654/96**. If the reimbursement claims for the period 1/1/97 to 6/30/97 and the fiscal years 1997-98 through 1999-00, are filed after **May 2, 2001**, the claims must be reduced by a late penalty. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. It should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17), Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., SEDP-1, (04)(A)(1)(a), means the information is located on form SEDP-1, block (04), line (A)(1), column (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS
SERIOUSLY EMOTIONALLY DISTURBED PUPILS:
OUT-OF-STATE MENTAL HEALTH SERVICES
CLAIM SUMMARY

FORM SEDP-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of pupils placed in out-of-state residential programs in the fiscal year of claim	

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Travel and Training	(f) Total
A. One-Time Costs						
1. Develop Policies, Procedures, and Contractual Arrangements						
2. Conduct County Staff Training						
B. Ongoing Costs						
1. Mental Health Service Vendor Reimbursements						
2. Case Management						
3. Travel						
4. Program Management						
(05) Total Direct Costs						

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]

SERIOUSLY EMOTIONALLY DISTURBED PUPILS: OUT-OF-STATE MENTAL HEALTH SERVICES CLAIM SUMMARY Instructions	FORM SEDP-1

(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 SEDP-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form SEDP-1 must be filed for a reimbursement claim. Do not complete form SEDP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SEDP-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of pupils placed in out-of-state residential programs in the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the total from form SEDP-2, line (05), columns (d) through (h) to form SEDP-1, block (04), columns (a) through (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(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 Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS
SERIOUSLY EMOTIONALLY DISTURBED PUPILS:
OUT-OF-STATE MENTAL HEALTH SERVICES
COMPONENT/ACTIVITY COST DETAIL

FORM SEDP-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

One-Time Costs:

☐ Develop Policies, Procedures, and Contractual Arrangements ☐ Conduct County Staff Training

Ongoing Costs:

☐ Mental Health Service Vendor Reimbursements* ☐ Travel

☐ Case Management ☐ Program Management

(04) Description of Expenses: Complete columns (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	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets	(h) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____							

SERIOUSLY EMOTIONALLY DISTURBED PUPILS: OUT-OF-STATE MENTAL HEALTH SERVICES COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SEDP-2

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form SEDP-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form SEDP-2 shall be prepared for each applicable component.

Mental Health Service Vendor Reimbursements*. This component includes reimbursement for residential costs, i.e., board and care of out-of-state placements.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate			Benefits = Benefit Rate x Salaries				
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Invoice
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		Invoice
Travel and Training Travel	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	
Training	Employee Name/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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form SEDP-1, block (04), columns (a) through (e) in the appropriate row.

SERVICES TO HANDICAPPED STUDENTS

1. Summary of Chapters 1747/84 and 1274/85

Chapter 1747, Statutes of 1984, added Chapter 26, commencing with § 7570, to Division 7 of Title 1 of the Government Code.

Chapter 1274, Statutes of 1985, amended Government Code § § 7572, 7572.5, 7575, 7576, 7579, 7582, and 7587; amended and repealed § 7583; added § 7586.5 and 7586.7; repealed § 7574 and amended § 5651 of the Welfare and Institutions Code. To the extent that Government Code § 7572 and § 60040, Title 2, Code of California Regulations, require county participation in the mental health assessment for "individuals with exceptional needs," such legislation and regulations impose a new program or higher level of service upon a county. Furthermore, any related county participation in the expanded "Individualized Education Program" (IEP) team and case management services for "individuals with exceptional needs" who are designated as "seriously emotionally disturbed", pursuant to Subdivisions (a), (b), and (c) of Government Code § 7572.5 and their implementing regulations.

The aforementioned mandatory county participation in the IEP process is not subject to the Short Doyle Act, and accordingly, such costs related thereto, are costs mandated by the state and are fully reimbursable within the meaning of § 6, Article XIIIB of the California Constitution.

The provisions of Welfare and Institutions Code § 5651, Subdivision (g), result in a higher level of service within the county Short-Doyle program because pursuant to Government Code § § 7571 and 7576 and their implementing regulations, the mental health services must be included in the county Short-Doyle annual plan. Such services include psychotherapy and other mental health services provided to "individuals with exceptional needs", including those designated as "seriously emotionally disturbed", and required in such individual's IEP.

Such mental health services are subject to the current cost sharing formula of the Short-Doyle Act, through which the state provides ninety (90) percent of the total costs of the Short-Doyle program, and the county is required to provide the remaining ten (10) percent of the funds. Accordingly, only ten (10) percent of such program costs are reimbursable within the meaning of § 6, Article XIIIB of the California Constitution as costs mandated by the state, because the Short-Doyle Act currently provides counties ninety (90) percent of the costs of furnishing those mental health services set forth in Government Code § § 7571 and 7576 and their implementing regulations, and described in the county's Short-Doyle annual plan pursuant to Welfare and Institutions Code § 5651, Subdivision (g).

On April 26, 1990, the Commission on State Mandates determined that Chapter 1747, Statutes of 1984 and Chapter 1274, Statutes of 1985 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2. The Commission determined that county participation in the IEP process is a state mandated program and any related cost is fully reimbursable. Furthermore, any mental health treatment required by an IEP is subject to the Short-Doyle cost sharing formula. Consequently, only the county's Short-Doyle share (i.e., ten percent) of the mental health treatment costs will be reimbursed as costs mandated by the state.

2. Eligible Claimants

Any county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's amended parameters and guidelines by the Commission on State Mandates. Funds for payment of the 1994/95, 1995/96, 1996/97 costs are made available in state budget acts of these fiscal years.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1994/95 and 1995/96 fiscal years must be filed with the State Controller's Office and post- marked by July 28, 1997. If the reimbursement claim is filed after the deadline of July 28, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1996/97 reimbursement claim must be filed by November 30, 1997.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the direct and indirect cost of labor, supplies, and services incurred for the following mandated components:

A. Assessment, IEP Participation, Case Management

(1) The scope of the mandate is one hundred percent (100) percent reimbursement of any costs related to IEP Participation, Assessment, and Case Management, except for individuals billed to Medi-Cal only. The Federal Financing Participation portion (FFP) for these activities should be deducted from reimbursable activities not subject to the Short-Doyle Act.

(2) For each eligible claimant, the following cost items are one hundred (100%) percent reimbursable (G. C. § 7572, subd. (d)(1)):

(a) Whenever an LEA refers an individual suspected of being an "individual with exceptional needs" to the local mental health department, mental health assessment and recommendation by qualified mental health professionals in conformance with assessment procedures set forth in Article 2 (commencing with § 56320) of Chapter 4 of part 30 of Division 4 of the Education Code, and regulations developed by the State Department of Mental Health, in consultation with the State Department of Education, including but not limited to the following mandated services:

i. Interview with the child and family

ii. Collateral interviews as necessary

iii. Review of the records

iv. Observation of the child at school

v. Psychological testing and/or psychiatric assessment, as necessary.

(b) Review and discussion of mental health assessment and recommendations with parent and appropriate IEP team members. (G. C. § 7572, subd. (d)(1)).

(c) Attendance by the mental health professional who conducted the assessment at IEP meetings, when requested. (G. C. § 7572, subd. (d)(1)).

(d) Review by claimant's mental health professional of any independent assessment(s) submitted by the IEP team. (G. C. 7572, subd. (d)(2)).

(e) When the written mental health assessment report provided by the local mental health program determines that an "individual with special needs" is seriously

emotionally disturbed", and any member of the IEP team recommends residential placement based upon relevant assessment information, inclusion of the claimant's mental health professional on that individual's expanded IEP team.

(f) When the IEP prescribes residential placement for an "individual with exceptional needs" who is "seriously emotionally disturbed," claimant's mental health personnel's identification of out-of-home placement, case management, six month review of IEP, and expanded IEP responsibilities. (G. C. § 7572.5).

(g) Required participation in due process procedures, including but not limited to due process hearings.

(b) One hundred (100%) percent of any administrative costs related to IEP Participation, Assessment, and Case Management, whether direct or indirect.

B. Treatment Services

Any costs related to mental health treatment services rendered under the Short-Doyle Act:

(1) The scope of the mandate is ten (10%) percent reimbursement.

(2) For each eligible claimant, the following cost items for the provision of mental health services when required by a child's individualized education program are ten (10%) percent reimbursable (G. C. § 7576):

(a) Individual therapy

(b) Collateral therapy and contacts

(c) Group therapy

(d) Day treatment

(e) Mental health portion of residential treatment in excess of the State Department of Social Services payment for the residential placement.

(b) Ten (10%) percent of any administrative costs related to mental health treatment services rendered under the Short-Doyle Act, whether direct or indirect.

7. Reimbursement Limitations

A. Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed.

B. The following reimbursements for this mandate shall be deducted from the claim:

1. Any direct payments (categorical funding) received form the State which are specifically allocated to this program.

2. Any other reimbursement for this mandate (excluding Short-Doyle funding, private insurance payments, and Medi-Cal payments), which is received from any source, e.g., federal, state, etc.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms HDS-1, HDS-2, HDS-3, HDS-4, HDS-5, and HDS-6 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

9. Claim Preparation

There are two satisfactory methods of submitting claims for reimbursement of increased costs incurred to comply with the mandate:

A. Cost Report Method

Under this claiming method a complete copy of the annual cost report including all supporting schedules attached to the cost report as filed with DMH must also be filed with the claim forms submitted to the State Controller.

To the extent that reimbursable indirect costs have not already been reimbursed by DMH from categorical funding sources, they may be claimed under this method in either of the two following ways prescribed in the State Controller's claiming instructions:

Ten (10%) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs that exceed ten (10%) percent of total program direct labor costs, excluding fringe benefits.

OR if an indirect cost rate greater than ten (10%) is being claimed:

By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations that further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program, each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP's.

1. Form HDS-6, Component/Activity Cost Detail

This form is used to detail the cost of administration for Assessment, IEP Participation, Case Management and Mental Health Treatment. The indirect costs summarized on this form must be carried forward to HDS-3, line (03)(e) or HDS-3, line (03)(g), as appropriate.

Indirect costs may be computed as ten (10%) of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than ten (10%) is used, include the Indirect Cost Proposal (ICRP) with the claim. If more than one department is involved in the mandated costs program, each department must have their own ICRP.

2. Form HDS-5, Component/Activity Cost Detail

This form is used to detail the cost of due process proceedings. Claim statistics shall identify the amount of work performed during the period in which costs are claimed. The claimant must provide the number of due process proceedings. The cost summarized on this form must be carried forward to HDS-3, line (03)(d).

Indirect costs may be computed as ten (10%) of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than ten (10%) is used, include the Indirect Cost Proposal (ICRP) with the claim. If more than one department is involved in the mandated costs program, each department must have their own ICRP.

3. Form HDS-4, Component/Activity Cost Detail

This form is used to segregate the detailed cost by claim component. Information required to complete this form: (a) Name of Providers, (b) Provider I.D. Numbers, (c) Service Function Codes, (d) Units of Service, and (e) Rate Per

Unit. Carry forward the total from line (05) column (f) to form HDS-3, block (03) in the appropriate line.

4. Form HDS-3, Claim Summary

This form is used to summarize the cost from forms HDS-4, HDS-5, and HDS-6. The cost must be reduced by the amount of funds received from Non-Categorical State General/Realignment Funds, State Categorical Funds, Short-Doyle/Medi Cal (FFP only), and other funds that reimburse any portion of the mandate. The total claimed amount on this form is carried forward to form FAM-27.

B. Actual Increased Cost Method

Report actual increased costs incurred for each of the following expense categories in the format specified by the State Controller's claiming instructions. Attach supporting schedules as necessary.

1. Form HDS-2, Component/Activity Cost Detail

This form is used to segregate the detailed cost by claim component. A separate form HDS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(a) 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 actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(b) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(c) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

2. Form HDS-1, Claim Summary

This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Direct costs summarized on this form are derived from form HDS-2 and carried forward to form FAM-27.

One hundred (100%) of any indirect administrative costs related to IEP participation, assessment, case management, and ten percent (10%) of mental health treatment rendered under the Short-Doyle Act may be claimed to the extent that reimbursable indirect costs have not already been reimbursed by the DMH. Indirect costs may be claimed using either of two methods:

(a) Ten (10) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs which exceed ten (10) percent of total program direct labor costs, excluding fringe benefits.

OR if an indirect cost rate greater than ten (10) percent is being claimed,

(b) By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular No. A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations which further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program, each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP's.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form HDS-1 or HDS-3 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

A. Cost Report Method

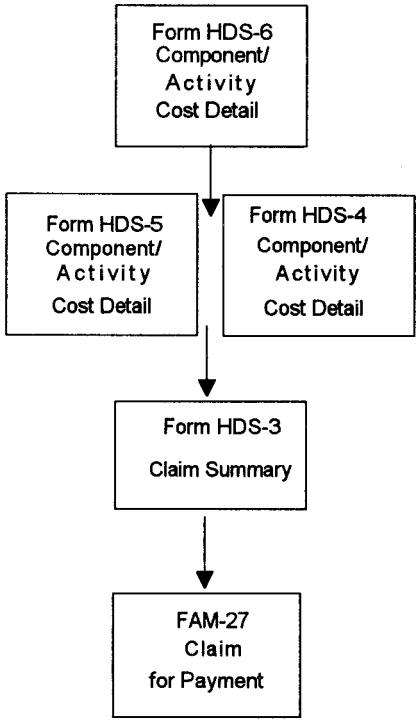
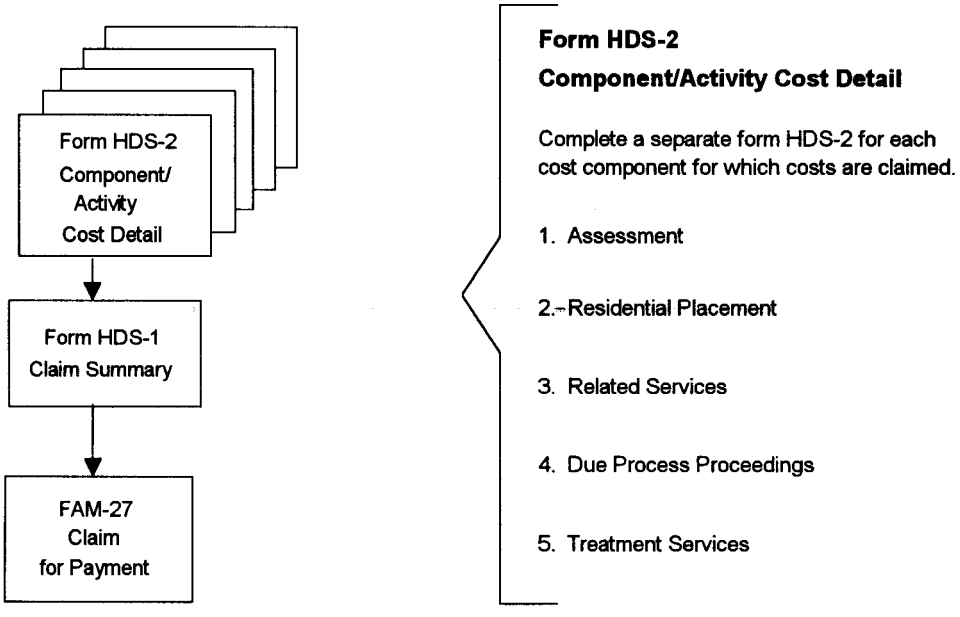


Illustration of Claim Forms

B. Actual Report Method



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SERVICES TO HANDICAPPED STUDENTS

For State Controller Use Only
(19) Program Number 00111
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 111

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data	
(22) HDS-1, (03)(a)	
(23) HDS-1, (03)(b)	
(24) HDS-1, (03)(c)	
(25) HDS-1, (04)(1)(d)	
(26) HDS-1, (04)(2)(d)	
(27) HDS-1, (04)(3)(d)	
(28) HDS-1, (04)(4)(d)	
(29) HDS-1, (04)(5)(d)	
(30) HDS-1, (06)	
(31) HDS-3, (05)	
(32) HDS-3, (06)	
(33) HDS-3, (07)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1747, Statutes of 1984, and Chapter 1274, Statutes of 1985, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1747, Statutes of 1984, and Chapter 1274, Statutes of 1985.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1747, Statutes of 1984, and Chapter 1274, Statutes of 1985, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 111	SERVICES TO HANDICAPPED STUDENTS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form HDS-1 and enter the amount from line (11) or complete form HDS-3 and enter the amount from line (15). If more than one form is completed due to multiple department involvement in this mandate, add the total claimed amounts from each form as applicable.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form HDS-1, line (11), or from form HDS-3, line (15), as appropriate. If more than one form is completed due to multiple department involvement in this mandate, add the total claimed amounts from each form as applicable.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., HDS-1, (03)(a), means the information is located on form HDS-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY	FORM HDS-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) (a) Number of students who were suspected of being "individuals with exceptional needs," and were referred to the local mental health department for assessment and recommendation in the fiscal year of claim.	
(b) Number of students who required residential placements in the fiscal year of claim.	
(c) Number of due proceedings that took place in the fiscal year of claim.	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Assessment				
2. Residential Placement				
3. Related Services				
4. Due Process Proceedings				
5. Treatment Services				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable, (i.e., State General/Realignment Funds, State Categorical Funds, Short-Doyle/Medi-Cal (FFP only), etc.)	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY Instructions	FORM HDS-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form HDS-1 must be filed for a reimbursement claim. Do not complete form HDS-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HDS-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the number of students who were suspected of being "individuals with exceptional needs," and were referred to the local mental health department for assessment and recommendation in the fiscal year of claim.

(b) Enter the number of students who required residential placements in the fiscal year of claim.

(c) Enter the number of due proceedings that took place in the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the total from form HDS-2, line (05), columns (d), (e), and (f) to form HDS-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-2

(01) Claimant	(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Assessment ☐ Due Process Proceedings

☐ Residential Placement ☐ Treatment Services

☐ Related Services

(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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM HDS-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 form HDS-2 should be completed for each department.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form HDS-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies **Office Supplies**	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form HDS-1, block (04), columns (a), (b), and (c) in the appropriate row.

MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY	FORM HDS-3

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

(03) Reimbursable Components	
Assessment of Individuals with Exceptional Needs	
(a) Assessment: Interviews, Review of Records, Observations, Testing, etc.	
(b) Residential Placement: IEP Reviews, Case Management, and Expanded IEP	
(c) Related Services: Attendance at IEP meetings, Meeting with IEP Members and Parents, and Review of Independent Assessment.	
(d) Due Process Proceedings	
(e) Administrative Costs	
Mental Health Treatment	
(f) Treatment Services: Short-Doyle Program	
(g) Administrative Costs	
(04) Sub-total for Assessment of Individual with Exceptional Needs [Sum of (03), lines (a) to (e)]	
(05) Less: Amount Received from Short-Doyle/Medi-Cal (FFP only)	
(06) Less: Amount Received from State Categorical Funding	
(07) Less: Amount Received from Other (Identify)	
(08) Total for Assessment of Individual with Exceptional Needs [Line (04) minus the sum of lines (05) to (07)]	
(09) Sub-total for Mental Health Treatment [Block (03), lines (f) and (g)]	
(10) Less: Non-Categorical State General/Realignment Funds	
(11) Less: Amount Received from State Categorical Funding	
(12) Less: Amount Received from Short-Doyle/Medi-Cal (FFP only)	
(13) Less: Amount Received from Other (Identify)	
(14) Total Mental Health Treatment [Line (09) minus the sum of lines (10) to (13)]	
(15) Total Claimed Amount [Sum of line (08) and line (14)]	

SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY Instructions	FORM HDS-3

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form HDS-3 must be filed for a reimbursement claim. Do not complete form HDS-3 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HDS-3 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Reimbursable Components. For each reimbursable component under block (03), lines (a), (b), and (c), enter the totals from form HDS-4, line (05), column (f), as applicable. For block (03), line (d), enter the cost from form HDS-5, line (08), if applicable. For block (03), lines (e) and (g), enter the cost from HDS-6, line (07), as appropriate.

(04) Sub-total for Assessment of Individual with Exceptional Needs. Enter the sum of the amounts on block (03), lines (a) through (e).

(05) Less: Amount Received from Short-Doyle/Medi-Cal (Federal Financial Participation only).

(06) Less: Amount Received from State Categorical Funding

(07) Less: Amount Received from Other (Identify)

(08) Total for Assessment of Individual with Exceptional Needs. Enter the result of subtracting the sum of lines (05), (06), and (07) from line (04).

(09) Sub-total for Mental Health Treatment. Enter the sum of the amount from block (03), lines (f) and (g).

(10) Less: Non-Categorical State General/Realignment Funds.

(11) Less: Amount Received from State Categorical Funding. Enter the total amount received from the State General Fund for special education.

(12) Less: Amount Received from Short-Doyle/Medi-Cal (Federal Financial Participation only). From line 72, "Medi-Cal Federal," the Department of Mental Health Cost Reporting/Data Collection System, "Local Services Cost Report," form MH 1944, enter the sum of amounts shown for providers listed on form HDS-4, block (04)(a).

(13) Less: Amount Received from Other (Identify). Enter the total amount received from sources which reimbursed the cost of this mandate (e.g., Patient health insurance). Attach a separate schedule identifying those funding.

(14) Total Mental Health Treatment. Enter the result of subtracting the sum of lines (10) to (13) from line (09).

(15) Total Claimed Amount. Enter the sum of line (08) and line (14). Carry forward the amount on this line to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant	(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Assessment ☐ Treatment Services

☐ Residential Placement ☐ Other (Identify)

(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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM HDS-4

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form HDS-4 shall be prepared for each applicable component.

(04) Description of Expenses. For each "checked" component/activity box in block (03), enter the detailed costs for each case claimed.

(a) Enter the name of the provider.

(b) Enter the provider identification number.

(c) Enter the service function codes.

(d) Enter the number of units of service.

(e) Enter the rate per unit.

(f) Enter the total [Column (d) x column (e)].

A copy of that portion of the county's Short-Doyle fiscal year end report relating to the amounts claimed must be submitted with the claim.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

(05) Total line (04), column (f), 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 component/activity costs, number each page. Enter the total from line (05), column (f), to form HDS-3, block (03), in the appropriate line.

MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-5

(01) Claimant	(02) Fiscal Year

(03) Reimbursable Component: Due Process Proceedings

(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	(e) Benefits	(f) Office Supplies	(g) Contract Services
Totals						

(05) Total Direct Costs	[Sum line (04)(d) to line (04)(g)]	
Indirect Costs		
(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (04)(d)] or [line (06) x {line (04)(d) + line (04)(e)}]	
(08) Total Direct and Indirect Costs	[Line (05) + line (07)]	

SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM HDS-5

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Component. Due Process Proceedings.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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. Total each column (d) through (g). **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**							**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries			
Services and Supplies **Office Supplies**	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Itemized Cost of Services Performed	Invoice

(05) Total Direct Costs. Enter the total for columns (d) to (g).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (04)(d), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (04)(d), and Total Benefits, line (04)(e), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05), and Total Indirect Costs, line (07). Forward the amount to form HDS-1, line (04)(4)(d).

MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-6

(01) Claimant	(02) Fiscal Year

(03) Reimbursable Component: Administrative Costs

☐ Assessment of Individual ☐ Mental Health Treatment

(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Total
Totals							
(05) Total Direct Costs		[Sum line (04)(d) to line (04)(g)]					

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (04)(d)] or [line (06) x {line (04)(d) + line (04)(e)}]	

SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM HDS-6

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Component. Check the box which indicates the administrative cost component being claimed. Check only one box per form. A separate form HDS-6 shall be prepared for each applicable component. Do not include indirect costs for line (04)(d), since the cost should be recovered on form HDS-5.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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. Total each column (d) through (g). **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**							**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate		Salaries	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 Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Itemized Cost of Services Performed	Invoice

(05) Total Direct Costs. Enter the total for columns (d) to (g).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (04)(d), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (04)(d), and Total Benefits, line (04)(e), by the Indirect Cost Rate, line (06). Forward the amount of indirect costs to form HDS-3, line (03)(e) or line (03)(g) as appropriate.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-13

SEX CRIME CONFIDENTIALITY

JULY 29, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Sex Crime Confidentiality (SCC) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Law enforcement agency employees who receive reports from victims of specified sex crimes are required to inform the victims that their names will become a matter of public record unless they request confidentiality. If confidentiality is requested, the victims' names and addresses may not be disclosed except to specified persons. The victims' responses shall be memorialized in any written report of the alleged sex offenses.

On September 28, 2001, the COSM determined that Chapter 502/92 et seq, established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, or city and county, that incurs increased costs as a direct result of this mandate, is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for fiscal years 1997-98 through 2001-02 must be filed with the SCO and be delivered or postmarked on or before **November 26, 2002**. Estimated claims for the 2002-03 fiscal year must also be delivered or postmarked on or before **November 26, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC § 17564 provides that no claim shall be filed pursuant to §§ 17551 and 17561, unless such a claim exceeds two hundred dollars ($200) per program per fiscal year.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported. If such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be

duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: May 23, 2002
j:\Mandates\1998\tc\98tc21\PsGs\pgadopt052302

Parameters and Guidelines

Penal Code Section 293

Statutes of 1992, Chapter 502
Statutes of 1993, Chapter 555
Statutes of 1993-1994, First Extraordinary Session, Chapter 36

Sex Crime Confidentiality

I. SUMMARY OF THE MANDATE

Penal Code section 293 requires a law enforcement agency employee who receives a report from a person who alleges that he or she was the victim of specified sex crimes to inform the reporting person that his or her name will become a matter of public record unless he or she requests confidentiality. This statute also requires that the person's response be memorialized in any written report of the alleged sex offense. Finally, if the person has requested confidentiality, the law enforcement agency may not disclose the person's name or address except to specified persons.

On September 28, 2001, the Commission on State Mandates (Commission) adopted its Statement of Decision that the test claim legislation constitutes a reimbursable state mandated program upon local governments within the meaning of article XIII B, section 6, of the California Constitution and Government Code section 17514 for the following activities:

- Law enforcement personnel who personally receive a report of a sex offense from an alleged victim shall inform the alleged victim of a sex offense that his or her name will become a matter of public record unless he or she requests that it does not.
- Law enforcement personnel shall indicate on any written report that the alleged victim has been properly informed of his or her right to confidentiality and shall memorialize his or her response.
- Law enforcement agencies shall not disclose the address or name of a person who is alleged to be the victim of a sex offense to any person except the prosecutor, parole officers of the Department of Corrections, hearing officers of the parole authority, or other person or public agencies where authorized or required by law.

II. ELIGIBLE CLAIMANTS

Any county, city, or city and county that has incurred increased costs as a direct result of this mandate is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed on June 30, 1999. Therefore, costs incurred for compliance with the mandate are eligible for reimbursement on or after July 1, 1997.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent fiscal year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the following activities are eligible for reimbursement:

A. One-Time Activities

1. Train those employees that actually perform the reimbursable activities listed in Section IV, A and B, of these parameters and guidelines. (One-time activity per employee.)
2. Update the police report to include fields so that the victim's desire to keep his or her name confidential may be recorded.
3. Develop policies and procedures to implement the reimbursable activities listed in Section IV, A and B, of these parameters and guidelines.

B. On Going Activities *(Beginning July 1, 1997)*

1. When a law enforcement agency employee receives a report of a sex offense from an alleged victim, inform the person that his or her name will become a matter of public record unless he or she requests that it does not. (Pen. Code, § 293, subd. (a).)
2. Indicate on any written report of an alleged sex offense, as defined in Penal Code section 293, subdivision (e),[1] that the alleged victim has been properly informed of his or her right to keep his or her name confidential, and memorialize his or her response. (Pen. Code, § 293, subd. (b).)
3. Redact a victim's name and address from all public records, except as provided in Penal Code section 293, subdivisions (c), (d), and (f).

[1] Penal Code section 293, subdivision (e), states: "For purposes of this section, sex offense means any crime listed in paragraph (2) of subdivision (f) of Section 6254 of the Government Code which is also defined in Chapter 1 (commencing with Section 261) or Chapter 5 (commencing with Section 281) of Part 1 of Title 9."

V. CLAIM PREPARATION AND SUBMISSION

Each reimbursement claim for this mandate must be timely filed. Each of the following cost elements must be identified for 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. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets and Equipment

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. This data, if too voluminous to be included with the claim, may be reported in a summary. However, supporting data must be maintained as described in Section VI.

B. Indirect Cost Rates

Indirect costs are defined as costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the Claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or

2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total

costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed shall be traceable to source documents that show evidence of their validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

B. Record Keeping

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 is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended.[*] See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

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 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.

[*] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SEX CRIME CONFIDENTIALITY

For State Controller Use Only
(19) Program Number 00220
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 220

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data	
(22) SCC-1, (04)(A)(1)(g)	
(23) SCC-1, (04)(A)(2)(g)	
(24) SCC-1, (04)(A)(3)(g)	
(25) SCC-1, (04)(B)(1)(g)	
(26) SCC-1, (04)(B)(2)(g)	
(27) SCC-1, (04)(B)(3)(g)	
(28) SCC-1, (06)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **19___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 502, Statutes of 1992, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 502, Statutes of 1992.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 502, Statutes of 1992, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 220	SEX CRIME CONFIDENTIALITY Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SCC-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form SCC-1, line (11).

(14) **Filing Deadline**. **Initial Claims of Ch. 502/92**. If the reimbursement claims for fiscal years 1997-98 through 2001-02 are filed after **November 26, 2002,** the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17) Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., SCC-1, (04)(A)(1)(g), means the information is located on form SCC-1, line (04)(A)(1), column (g). 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., 34.19% should be shown as 34. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 220	MANDATED COSTS SEX CRIME CONFIDENTIALITY CLAIM SUMMARY	FORM SCC-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐ Estimated ☐	19___/20___

(03) Department	

Direct Costs	Object Accounts						
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. One-Time Costs							
1. Training							
2. Police Report Updates							
3. Policies and Procedures							
B. Ongoing Costs							
1. Notice to Victims							
2 Notification on Written Reports							
3. Withholding of Victims' Information							
(05) Total Direct Costs							

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 220	SEX CRIME CONFIDENTIALITY CLAIM SUMMARY Instructions	FORM SCC-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form SCC-1 must be filed for a reimbursement claim. Do not complete form SCC-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SCC-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form SCC-1 should be completed for each department.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form SCC-2, line (05), columns (d) through (i), to form SCC-1, block (04), columns (a) through (f), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (g).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 220	MANDATED COSTS SEX CRIME CONFIDENTIALITY COMPONENT/ACTIVITY COST DETAIL	FORM SCC-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

One-Time ☐ Training ☐ Police Report Updates ☐ Policies and Procedures

Ongoing ☐ Notice to Victims ☐ Notification on Written Reports ☐ Withholding of Victims' Information

(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____								

Program 220	SEX CRIME CONFIDENTIALITY COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SCC-2

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form SCC-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form SCC-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 and training expenses. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	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 Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		
Travel and Training Travel	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	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (i) 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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (i) to form SCC-1, block (05), columns (a) through (f) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-10

SEX OFFENDERS: DISCLOSURE BY LAW ENFORCEMENT OFFICERS
(MEGAN'S LAW)

(LOCAL AGENCIES)

JUNE 3, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Sex Offenders: Disclosure by Law Enforcement Officers (SOD) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Penal Code Sections (PC §§) 290 and 290.4, as added by Chapter 908, Statutes of 1996, et seq require the registration of certain convicted sex offenders and public disclosure of their identity by local law enforcement agencies.

On August 23, 2001, the COSM determined that Chapter 908/96 et seq, established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, or city and county, that incurs increased costs as a direct result of this mandate, is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for fiscal years 1996-97 through 2001-02 must be filed with the SCO and be delivered or postmarked on or before **October 1, 2002**. Estimated claims for the 2002-03 fiscal year must also be delivered or postmarked on or before **October 1, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed $1,000. The claiming periods for the reimbursable activities listed in **IV.**, beginning on page 2 of the P's and G's, are as follows:

One-Time Activities

- **IV. A. 1. - Training**

  Claiming Period - Fiscal years 1996-97 to 2001-02

- **IV. A. 2. - Policies and Procedures**

  Claiming Period - Fiscal years 1996-97 to 2001-02

- **IV. A. 3. - Notice to Sex Offenders**

  Claiming Period - October 8, 1997, to June 30, 1998, and fiscal years 1998-99 to 2001-02.

On-Going Activities

- **IV. B. 1. - Transmission to Department of Justice (DOJ)**

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2001-02.

- **IV. B. 2. - Removal from Local Files**

  Claiming Period - October 8, 1997, to June 30, 1998, and fiscal years 1998-99 to 2001-02.

- **IV. B. 3. - Pre-Registration**

  Claiming Period - October 8, 1997, to June 30, 1998, and fiscal years 1998-99 to 2001-02.

- **IV. B. 4. - Employer Verification**

  Claiming Period - October 8, 1997, to June 30, 1998, and fiscal years 1998-99 to 2001-02.

- **IV. B. 5. - Vehicle Verification**

  Claiming Period - October 8, 1997, to June 30, 1998, and fiscal years 1998-99 to 2001-02.

- **IV. B. 6. - Residential Verification**

  Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2001-02.

- **IV. B. 7. - Re-Evaluation**

  Claiming Period - September 25, 1996, to June 30, 1997, and fiscal years 1997-98 to 2001-02.

- **IV. B. 8. - Information Maintenance**

  Claiming Period - September 25, 1996, to June 30, 1997, and fiscal years 1997-98 to 2001-02 .

- **IV. B. 9. - Access Provision**

  Claiming Period - September 25, 1996, to June 30, 1997, and fiscal years 1997-98 to 2001-02. **This claiming period terminates on December 31, 2003, since PC § 290.4 is only operative until January 1, 2004.**

- **IV. B. 10. - Record Maintenance**

  Claiming Period - October 8, 1997, to June 30, 1998, and fiscal years 1998-99 to 2001-02.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted**.

B. Estimated Claims

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC § 17564 provides that no claim shall be filed pursuant to §§ 17551 and 17561, unless such a claim exceeds two hundred dollars ($200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds $200, even if the individual school district's, direct service district's, or special district's claims do not each exceed $200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or 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 school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported. If such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that

identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: March 28, 2002
j:\Mandates\1997\97tc15\PsGs\pgadopt032802

Parameters and Guidelines

Penal Code Sections 290 and 290.4

Statutes of 1996, Chapters 908 and 909
Statutes of 1997, Chapters 17, 80, 817, 818, 819, 820, 821, and 822
Statutes of 1998, Chapters 485, 550, 927, 928, 929, and 930

Sex Offenders: Disclosure by Law Enforcement Officers
("Megan's Law")

I. SUMMARY OF THE MANDATE

The test claim legislation (Penal Code sections 290 and 290.4) concerns the registration of certain convicted sex offenders and public disclosure of their identity by local law enforcement agencies. Section 290 specifically relates to the registration of these sex offenders when they are released from incarceration, when they move or change their temporary or permanent residence, or when they update their registration on an annual basis. Section 290 also allows local law enforcement agencies to disclose the identities of sex offenders to the public when a peace officer reasonably suspects that it is necessary to protect the public. Section 290.4 requires the Department of Justice to continually compile and maintain information regarding the identity of convicted sex offenders and to establish a "900" telephone number and CD-ROM program for public access of this information. The Department of Justice must distribute the information obtained on convicted sex offenders by CD-ROM or other electronic medium to local law enforcement agencies who in turn "may" then provide public access to the information. However, municipal police departments of cities with a population of less than 200,000 are exempt from this requirement.

On August 23, 2001, the Commission on State Mandates (Commission) adopted its Statement of Decision partially approving the test claim. The Commission found that the following required activities are a "new program or higher level of service" under article XIII B, section 6 of the California Constitution and result in "costs mandated by the state" within the meaning of Government Code section 17514:

- Submission of Registered Sex Offender information to the Department of Justice's Violent Crime Information Network by Local Law Enforcement Agencies (Pen. Code, §290, subd. (a)(1)(F).)
- Removal of Registration for Decriminalized Conduct (Pen. Code, §290, subd. (a)(2)(F)(i).)
- Pre-register (Pen. Code, §290, subd. (e)(1)(A-C).)
- Contents of Registration Upon Release (Pen. Code, §290, subd. (e)(2)(A-E).)
- Notice of Reduction of Registration Period (Pen. Code, §290, subd. (l)(1).)
- High-Risk Sex Offenders (Pen. Code, §290, subd. (n).)
- CD ROM (Pen. Code, §290.4, subd. (4)(A-C).)

- Records Retention (Pen. Code, §290, subd. (o).)

Lastly, the Commission found that all other activities in the test claim legislation did not constitute a reimbursable state mandated program pursuant to article XIII B, section 6 of the California Constitution.

II. ELIGIBLE CLAIMANTS

Any county, city, city and county, or community college district, that has incurred increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs, except as limited in Section IV, activity 12.

III. PERIOD OF REIMBURSEMENT

Government Code section 17551, 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 reimbursement for that fiscal year. The test claim for this mandate was filed on December 30, 1997. Therefore, costs incurred on or after July 1, 1996, for compliance with the mandate are reimbursable, unless otherwise specified below.[1]

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If 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

For each eligible claimant, the following activities are eligible for reimbursement:

A. <u>One-Time Activities</u>

1. Train staff on implementing the reimbursable activities listed in Section IV, activities 2 through 13, of these parameters and guidelines. (One-time activity per employee.)
2. Develop internal policies, procedures, and manuals to implement *Sex Offenders: Disclosure by Law Enforcement Officers ("Megan's Law").*
3. Notify every registered sex offender convicted prior to January 1, 1997, within the claimant's jurisdiction of the reduction in the time to register or reregister from 14 days to 5 days. (Pen. Code, § 290, subd. (l)(1).)[2] *(Reimbursement period begins October 8, 1997.)*

[1] The statutes have different operative dates, therefore the reimbursement period for some activities may begin on a different date.

[2] As amended by Statutes of 1997, chapter 821, an urgency statute effective October 8, 1997.

B. On-Going Activities

1. Develop, collect, and transmit sex offender registrations from the local jurisdiction directly into the Department of Justice Violent Crime Information Network. (Pen. Code, § 290, subd. (a)(1)(F).)[3] *(Reimbursement period begins January 1, 1999.)*

2. Remove a sex offender's registration from the local jurisdiction's files within 30 days of receiving notice to do so from the Department of Justice. (Pen. Code, § 290, subd. (a)(2)(F)(i).)[4] *(Reimbursement period begins October 8, 1997.)*

3. If the local law enforcement agency is the current place of incarceration, pre-registration of a convicted sex offender, including the obtaining of a current photograph and fingerprints of the offender as well as a written statement relaying information as is required by the Department of Justice. Notify the sex offender as acknowledgement of the information contained within the pre-registration statement. (Pen. Code, § 290, subd. (e)(1)(A-C).)[5] *(Reimbursement period begins October 8, 1997.)*

4. Verify that the sex offender's signed statement contains the name and address of the offender's employer, and the address of the offender's place of employment if it is different from the employer's main address. (Pen. Code,§ 290, subd. e)(2)(A).)[6] *(Reimbursement period begins October 8, 1997.)*

5. Verify that the offender's registration includes information related to any vehicle regularly driven by the offender, including license number, make, model, and such other information as may be requested by the Department of Justice. (Pen. Code, § 290, subd. (e)(2)(C).)[7] *(Reimbursement period begins October 8, 1997.)*

6. Verify that the convicted sex offender has adequate proof of residence, as determined by the Department of Justice; proof of residence is currently limited to a California driver's license, California identification card, recent rent or utility receipt, printed personalized checks or other recent banking documents, or any other information that the registering official believes is reliable. If the offender does not have a residence, and no reasonable expectation of obtaining a residence in the foreseeable future, then the local law enforcement agency shall obtain a statement to that effect from the sex offender. (Pen. Code, § 290, subd. (e)(2)(E).)[8] *(Reimbursement period begins January 1, 1999.)*

7. Provide high-risk sex offenders a printed form from the Department of Justice regarding reevaluation in order to be removed from the high-risk classification.

   (Pen. Code, § 290, subd. (n)(1)(G)(ii).)[9] *(Reimbursement period begins September 25, 1996.)*

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[3] As added by Statutes of 1998, chapter 929.
[4] As added by Statutes of 1997, chapter 821.
[5] As added by Statutes of 1997, chapter 821.
[6] As added and amended by Statutes of 1997, chapter 821.
[7] As added and amended by Statutes of 1997, chapter 821.
[8] As added by Statutes of 1998, chapters 928 and 929.
[9] As added by Statutes of 1996, chapter 908, an urgency statute effective September 25, 1996.

8. (Maintain such photographs and statistical information concerning high-risk sex offenders as is received quarterly from the Department of Justice. (Pen. Code, § 290, subd. (n)(2).)[10] *(Reimbursement period begins September 25, 1996.)*

9. For sheriff's departments in each county, municipal police departments of cities with a population of more than 200,000, and police departments or community college districts, to provide the necessary equipment, and staff assistance for the public to access the sex offender information provided by the Department of Justice on CD-ROM or other electronic medium, and to obtain information from individuals requesting access to the CD-ROM as required by the Department of Justice. (Pen. Code, § 290.4, subd. (a)(4)(A).)[11] *(Reimbursement period: September 25, 1996 through December 31, 2003.)*

10. Maintain records of those persons requesting access to the information contained within the CD-ROM or other electronic medium for a minimum of five years, and costs of destruction of such records at the end of such time. Additionally, a record of the means and dates of dissemination of information regarding high-risk offenders must be maintained for a minimum of five years, and costs of destruction at the end of such time. (Pen. Code, § 290, subd. (o).)[12] *(Reimbursement period begins October 8, 1997.)*

V. CLAIM PREPARATION AND SUBMISSION

Each reimbursement claim for this mandate must be timely filed. Each of the following cost elements must be identified for 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

[10] As added by Statutes of 1996, chapter 908.
[11] As added by Statutes of 1996, chapter 908. Penal Code section 290.4 contains a sunset provision wherein it is only operative until January 1, 2004.
[12] As amended by Statutes of 1997, chapter 821.

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets and Equipment

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. This data, if too voluminous to be included with the claim, may be reported in a summary. However, supporting data must be maintained as described in Section VI.

B. Indirect Cost Rates

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.

Cities and Counties

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of

using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the Claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

<u>Community Colleges</u>

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the OMB Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of their validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

B. Record Keeping

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 is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended.[*] See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

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 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.

[*] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561

SEX OFFENDERS: DISCLOSURE BY LAW ENFORCEMENT OFFICERS (MEGAN'S LAW) - (LOCAL AGENCIES)

For State Controller Use Only

(19) Program Number 00217

(20) Date Filed ____/____/____

(21) LRS Input ____/____/____

Program 217

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **19___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

Reimbursement Claim Data

(22) SOD-1, (04)(A)(1)(g)	
(23) SOD-1, (04)(A)(2)(g)	
(24) SOD-1, (04)(A)(3)(g)	
(25) SOD-1, (04)(B)(1)(g)	
(26) SOD-1, (04)(B)(2)(g)	
(27) SOD-1, (04)(B)(3)(g)	
(28) SOD-1, (04)(B)(4)(g)	
(29) SOD-1, (04)(B)(5)(g)	
(30) SOD-1, (04)(B)(6)(g)	
(31) SOD-1, (04)(B)(7)(g)	
(32) SOD-1, (04)(B)(8)(g)	
(33) SOD-1, (04)(B)(9)(g)	
(34) SOD-1, (04)(B)(10)(g)	
(35) SOD-1, (06)	
(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 908, Statutes of 1996, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 908, Statutes of 1996.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 908, Statutes of 1996, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 217	SEX OFFENDERS: DISCLOSURE BY LAW ENFORCEMENT OFFICERS (MEGAN'S LAW) - (LOCAL AGENCIES) Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SOD-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form SOD-1, line (11).

(14) **Filing Deadline**. **Initial Claims of Ch. 908/96**. If the reimbursement claims for fiscal years 1996-97 through 2001-02 are filed after **October 1, 2002,** the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or $1,000, whichever is less.

In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17) Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount in 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., SOD-1, (04)(A)(1)(g), means the information is located on form SOD-1, line (04)(A)(1), column (g). 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., 34.19% should be shown as 34. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 217	MANDATED COSTS SEX OFFENDERS: DISCLOSURE BY LAW ENFORCEMENT OFFICERS (MEGAN'S LAW) - (LOCAL AGENCIES) CLAIM SUMMARY	FORM SOD-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___

(03) Department							
Direct Costs	**Object Accounts**						
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel and Training	(g) Total
A. One-Time Costs							
1. Training							
2. Policies and Procedures							
3. Notice to Sex Offenders							
B. Ongoing Costs							
1. Transmission to DOJ							
2 Removal from Local Files							
3. Pre-Registration							
4. Employer Verification							
5. Vehicle Verification							
6. Residential Verification							
7. Re-Evaluation							
8. Information Maintenance							
9. Access Provision							
10. Record Maintenance							
(05) Total Direct Costs							

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 217	SEX OFFENDERS: DISCLOSURE BY LAW ENFORCEMENT OFFICERS (MEGAN'S LAW) - (LOCAL AGENCIES) CLAIM SUMMARY Instructions	FORM SOD-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form SOD-1 must be filed for a reimbursement claim. Do not complete form SOD-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SOD-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form SOD-1 should be completed for each department.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form SOD-2, line (05), columns (d) through (i), to form SOD-1, block (04), columns (a) through (f), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (g).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 217	MANDATED COSTS SEX OFFENDERS: DISCLOSURE BY LAW ENFORCEMENT OFFICERS (MEGAN'S LAW) - (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL	FORM SOD-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

One-Time
- ☐ Training
- ☐ Policies and Procedures
- ☐ Notice to Sex Offenders

Ongoing
- ☐ Transmission to DOJ
- ☐ Removal from Local Files
- ☐ Pre-Registration
- ☐ Employer Verification
- ☐ Vehicle Verification
- ☐ Residential Verification
- ☐ Re-Evaluation
- ☐ Information Maintenance
- ☐ Access Provision
- ☐ Record Maintenance

(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	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
(05) Total ☐ Subtotal ☐ Page:____of____								

Program 217	SEX OFFENDERS: DISCLOSURE BY LAW ENFORCEMENT OFFICERS (MEGAN'S LAW) - (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SOD-2

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form SOD-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form SOD-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 and training expenses. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	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 Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		
Travel and Training Travel	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	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (i) 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 component/activity costs, number each page. Enter totals from line (05), columns (d) through (i) to form SOD-1, block (05), columns (a) through (f) in the appropriate row.

SEXUALLY VIOLENT PREDATORS

1. Summary of Chapters 762/95, 763/95, and 4/96

Welfare and Institutions Code sections 6250 and 6600 through 6608 as added by Chapters 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996, established new civil commitment procedures for the continued detention and treatment of sexually violent offenders following their completion of a prison term for certain sex-related offenses. Before detention and treatment are imposed, the county attorney is required to file a petition for civil commitment. A trial is then conducted to determine if the inmate is a sexually violent predator beyond a reasonable doubt. If the inmate accused of being a sexually violent predator is indigent, the county is required to provide the indigent with the assistance of counsel and experts necessary to prepare the defense.

On June 25, 1998, the Commission on State Mandates determined that Chapter 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any city, county, or city and county incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering the period January 1, 1996, through June 30, 1996, and fiscal years 1996-97, 1997-98, and 1998-99 will be made available in a future appropriation act subject to approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the *"Annual Claiming Instructions for State Mandated Costs"* issued in October of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the cost actually incurred for a prior fiscal year. An estimated claim shows the cost to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to section 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code section 17561, subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the period January 1, 1996, through June 30, 1996, and 1996-97 and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by March 30, 1999. If the reimbursement claim is filed after the deadline of March 30, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by March 30, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, supplies, contract services, equipment, training, and travel for the following activities only are eligible for reimbursement:

A. Initial One-Time Costs:

Designation by the County Board of Supervisors of the appropriate District Attorney or County Counsel who will be responsible for the sexually violent predator civil commitment proceedings.

(1) Development of internal policies and procedures.

(2) Training for each employee who normally works on the sexually violent predator program on the county's internal policies and procedures.

B. Ongoing Costs:

The following reimbursable activities must be specifically identified to a defendant:

(1) Initial review of reports and records by the county's designated counsel to determine if the county concurs with the state's recommendation. Such activity includes the following:

(a) Secretarial and paralegal services to assist the county's designated counsel; and

(b) Copying and making long distance telephone calls.

(c) Investigator services that are necessary to determine the sufficiency of the factual evidence supporting a petition.

(2) Preparation and filing of the petition for commitment by the county's designated counsel. Such activities include secretarial and paralegal services to assist the county's designated counsel in the preparation and filing of the petition for commitment.

(3) Preparation and attendance by the county's designated counsel and indigent defense counsel at the probable cause hearing.

(4) Preparation and attendance by the county's designated counsel and indigent defense counsel at pre-trial and trial hearings.

(5) Preparation and attendance by the county's designated counsel and indigent defense counsel at subsequent hearings regarding the condition of the sexually violent predator.

Preparation for the probable cause hearing, the pre-trial and trial hearings, and the subsequent hearings (Items 3, 4, and 5 above) includes the following:

(a) Secretarial, paralegal, and investigator services;

(b) Copying and making long distance calls; and

(c) Travel

(6) Retention of court approved experts, investigators, and professionals for the indigent defendant in preparation for trial and subsequent hearings regarding the condition of the sexually violent predator. Such activity includes the following:

(a) Copying and long distance telephone calls made by the court-approved expert, investigator and/or professional; and

(b) Travel.

(7) Transportation and housing costs for each potential sexually violent predator at a secured facility while the individual awaits trial on the issue of whether he or she is a sexually violent predator. Counties shall be entitled to reimbursement of such transportation and housing costs, regardless of whether the secured facility is a state facility or county facility, except in those circumstances when the State has directly borne the costs of housing and transportation, in which case no reimbursement of such costs shall be permitted.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only the net local cost is claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms SVP-1 and SVP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form SVP-2, Component/Activity Cost Detail

This form is used to identify costs specifically to a defendant. A separate form SVP-2 must be completed for the costs incurred for each defendant. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement for personal services include compensation paid 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 the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of supplies consumed or expended specifically for the purpose of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Equipment

List the cost of equipment acquired specifically for the purpose of this mandate. If the equipment is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the equipment that is used for purposes of the program is reimbursable.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the purchases.

(5) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

(6) Training

The cost of training specified in Section 6.A.(2), Reimbursable Activities, are reimbursable. Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the training expenses.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form SVP-1, Claim Summary

This form is used to summarize the costs for all defendants and initial one-time costs. Costs summarized on this form are derived from form SVP-2 and carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

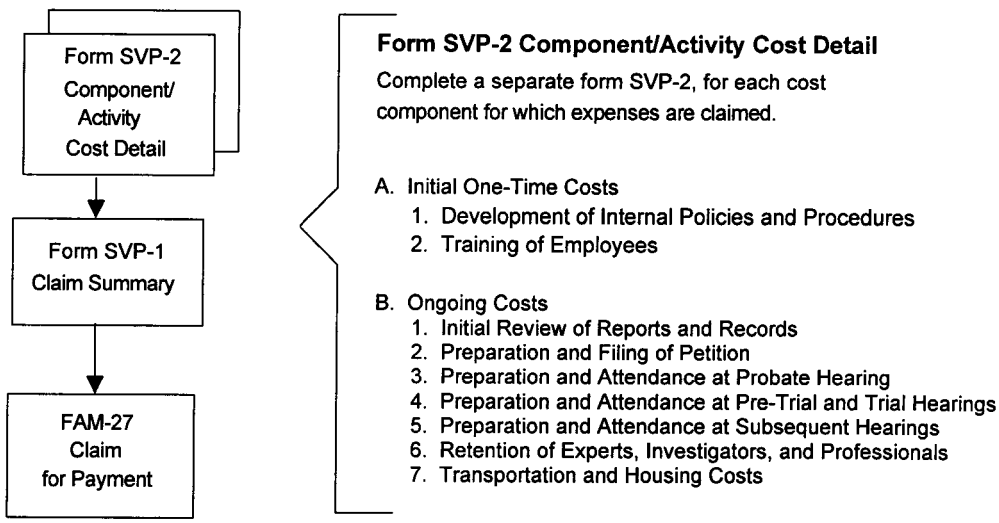
This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form SVP-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Cost Accounting Statistics

The Commission on State Mandates requests that claimants send a copy of form SVP-1 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: (916)

445-0278. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SEXUALLY VIOLENT PREDATORS

For State Controller Use Only	Program
(19) Program Number 00175	175
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22)	
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapters 762 and 763, Statutes of 1995, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapters 762 and 763, Statutes of 1995.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapters 762 and 763, Statutes of 1995, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 175	SEXUALLY VIOLENT PREDATORS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SVP-1 and enter the amount from line (05). If more than one form is completed due to multiple department involvement in this mandate, add line (05) of each form.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form SVP-1, line (05). If more than one form is completed due to multiple department involvement in this mandate, add line (05) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.

(19) to (36) Leave blank.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS SEXUALLY VIOLENT PREDATORS CLAIM SUMMARY	FORM SVP-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐ Estimated ☐	19 ___/19

(03) Summary of Costs from form SVP-2

Subject Name or County Case Number	Costs	Subject Name or County Case Number	Costs
(04) Subtotal			$
(05) Total (Forward to FAM-27, line 13)			$

SEXUALLY VIOLENT PREDATORS CLAIM SUMMARY Instructions	FORM SVP-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form SVP-1 must be filed for a reimbursement claim. Do not complete form SVP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SVP-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Summary of Costs from form SVP-2. Enter the cost of each case from form SVP-2, line (16). List the cases in ascending order based on subject names or county case numbers.

(04) Subtotal. Enter a subtotal for the page if more than one page is needed for listing all the cases.

(05) Total (Forward to form FAM-27). Enter the a total for all cases and carry forward the amount to form FAM-27, line 13.

MANDATED COSTS
SEXUALLY VIOLENT PREDATORS
COMPONENT/ACTIVITY COST DETAIL

FORM SVP-2

(01) Name of City or County	(05) Operating Department
(02) Subject's Name	(06) Subject's CDC Number
(03) County Case Number	(07) Inclusive Days Costs Were Incurred
(04) Name of Institution	(08) Type of Claim Fiscal Year 19___/19___

(09)((a) Employee Names and/or Job Classifications	(b) Hours Worked	(c) Hourly Rate	(d) *Reimb. Activity	(e) Salaries	(f) Benefits	(g) Services & Supplies	(h) Training & Travel	(i) Total
(10) Total Direct Costs								

*REIMBURSABLE ACTIVITIES
(A) Review of reports and records of state's recommendation for civil commitment
(B) Preparation and filing of petition for civil commitment
(C) Preparation of trial
(D) Pretrial hearing
(E) Actual trial or hearing
INITIAL ONE-TIME COSTS
(F) Development of internal policies and procedures for sexually violent predators
(G) Training on the county's internal policies and procedures for sexually violent predators

(11) Indirect Cost Rate	[From ICRP]	
(12) Total Indirect Costs	[Line (11) x line (10)(e)] or [Line (11) x {line (10)(e) + line (10)(f)}]	
(13) Total Direct and Indirect Costs	[Line (10)(i) + line (12)]	
(14) Less: Offsetting Savings, if applicable		
(15) Less: Other Reimbursements		
(16) Total Claimed Amount	[Line (13) - {line (14) + line (15)]	$

SEXUALLY VIOLENT PREDATORS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SVP-2

(01) Name of City or County. Enter the name of the city or county submitting the claim.

(02) Subject's Name. Enter the name of the person for whom costs were incurred.

(03) County Case Number. Enter the city's or county's code number that was assigned to the case.

(04) Name of Institution. Enter the name of the institution to which the inmate was assigned (permanently or temporarily) for control purposes.

(05) Operating Department. Enter the name of the department submitting the Cost Report to claim costs incurred for the case.

(06) Subject's CDC Number. Enter the Department of Correction's identification number that was assigned to the inmate when he/she originally entered a state prison.

(07) Inclusive Dates Costs Were Incurred. Enter the beginning and ending dates when costs were incurred and claimed for the case.

(08) Type of Claim. Enter "Reimbursement" or "Estimated", to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

(09) Description of Expenses. This represents the type of information required to support reimbursable costs. Enter the employee name and/or position title, the code (A through G), for the *reimbursable activity performed, actual time spent by each employee, productive hourly rates, salaries, fringe benefits, supplies used, contract services, training, and travel expenses. Complete descriptions will expedite the payment process.

(10) Total Direct Costs. Total columns (c) through (h).

(11) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have their own ICRP.

(12) Total Indirect Costs. Multiply Total Salaries, line (10)(e), by the Indirect Cost Rate, line (11). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (10)(e), and Total Benefits, line (10)(f), by the Indirect Cost Rate, line (11).

(13) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (10)(i), and Total Indirect Costs, line (12).

(14) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(15) 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.

(16) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (14), and Other Reimbursements, line (15), from Total Direct and Indirect Costs, line (13). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

SUDDEN INFANT DEATH SYNDROME: AUTOPSY PROTOCOLS

1. Summary of Chapter 955, Statutes of 1989

Chapter 955, Statutes of 1989, added Section 27491.41 to the Government code to require counties to:

A. Perform an autopsy within 24 hours or as soon thereafter as feasible in any case where an infant has died suddenly and unexpectedly.

B. Follow autopsy protocols established by the State Department of Health Services (DHS) pursuant to Government Code Section 27491.41. Protocols established under Section 27491.41 currently includes two DHS protocols:

(1) "Autopsy Protocol for Sudden Unexpected Infant Death" (DHS Form 4437 (9/91) in 27 pages).

(2) "Death Scene and Deputy Coroner Investigation Protocol" (DHS Form 4439 (9/92) in 23 pages).

On July 25, 1991, the Commission on State Mandates determined that Government Code Section 27491.41, added by Chapter 955, Statutes of 1989, resulted in state mandated costs which are reimbursable pursuant to Government Code Section 17561.

2. Eligible Claimants

Any county that incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget act or in special legislation. Initial funding for Chapter 955, Statutes of 1989, is provided in the local government claims bill SB 241 [Chapter 241, Statutes of 1993] which appropriated $5,312,000 for payment of 1990/91, 1991/92, 1992/93 and 1993/94 fiscal year costs.

To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to the county auditor's office.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year. A claim for reimbursement or an estimate must exceed $200 per fiscal year.

B. Filing Deadline

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available an estimated claim may be filed.

An estimated claim must be filed with the State Controller's Office and postmarked by **November 30** of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by **November 30** following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10% but not to exceed $1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If a local agency received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. See item 3 above.

5. Reimbursable Components

Eligible claimants will be reimbursed for increased costs incurred in the performance of the following activities:

A. Develop policies and procedures for the initial and continuing implementation of the DHS protocol requirements.

B. Perform autopsies including any required microscopic, toxicology, and microbiological testing, photographs, x-rays, and neuropathology.

C. Storage of autopsy samples under appropriate conditions, including tissue and fluids, in proper receptacles, and allowing access as necessary for periods of time as required by the autopsy protocol.

D. Transportation of the body to another county if a coroner is unavailable to perform the autopsy within the 24 hour requirement

E. Death scene investigation and related interviews, evidence collection, including specimens and photographs, and travel as required for the fulfillment of the protocol duties, including travel to pickup a body for autopsy, and to return the body to the original county, if it has been transported out of the county for autopsy.

F. Preparation and filing of SIDS protocol forms with the state.

G. Participation in workshops within the state for ongoing professional training as necessary to satisfy standards of the DHS autopsy protocols.

6. Reimbursement Limitations

A. The two DHS autopsy protocols were effective on July 1, 1990. Any amendments to the protocols subsequent to this date which mandates an increased level of service upon counties, would require an amendment of the parameter and guidelines before reimbursement.

B. Any reimbursement specifically received for this mandate from any non-local source (e.g., federal, state grant, foundation, etc.) shall be identified and deducted so only net local costs are claimed.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for

forms AP-1 and AP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form AP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form AP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits. In lieu of actual time, the average number of hours devoted to each function may be claimed if supported by a documented time study. A time study may be appropriate for functions that are relatively short in duration and repetitive. If the claim is based on a time study, submit with the claim all time documentation for the Controller's review of the study's precision and reliability.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Office Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. Purchases made shall be claimed at the actual price after deducting for all cash discounts, rebates, and allowances received by the claimant.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

(4) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form AP-1, Claim Summary

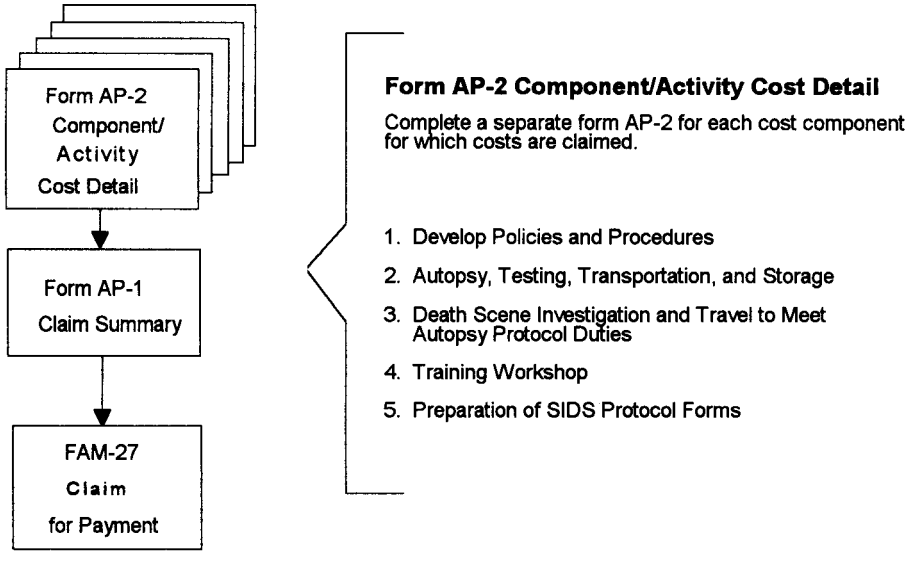
This form is used to summarize direct cost by cost component and compute allowable indirect cost for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must provide the number of victims notified in the fiscal year of claim. Direct costs summarized on this form are derived from form AP-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form AP-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SUDDEN INFANT DEATH SYNDROME: AUTOPSY PROTOCOLS

For State Controller Use Only
(19) Program Number 00110
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 110

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data	
(22) AP-1, (03)	
(23) AP-1, (04)(1)(d)	
(24) AP-1, (04)(2)(d)	
(25) AP-1, (04)(3)(d)	
(26) AP-1, (04)(4)(d)	
(27) AP-1, (04)(5)(d)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 955, Statutes of 1989, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 955, Statutes of 1989.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 955, Statutes of 1989, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 110	SUDDEN INFANT DEATH SYNDROME: AUTOPSY PROTOCOLS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form AP-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form AP-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., AP-1, (03), means the information is located on form AP-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS SUDDEN INFANT DEATH SYNDROME: AUTOPSY PROTOCOLS CLAIM SUMMARY	FORM AP-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of Autopsies Performed	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Develop Policies and Procedures				
2. Autopsy, Testing, Transportation and Storage				
3. Death-scene Investigation and Travel to Meet Autopsy Protocol Duties				
4. Training Workshop				
5. Preparation of SIDS Protocol Forms				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

SUDDEN INFANT DEATH SYNDROME: AUTOPSY PROTOCOLS CLAIM SUMMARY Instructions	FORM AP-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form AP-1 must be filed for a reimbursement claim. Do not complete form AP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AP-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Number of Autopsies Performed. Enter the number of autopsies performed for which costs are claimed.

(04) Reimbursable Components. For each reimbursable component, enter the total from form AP-2, line (05), columns (d), (e), and (f) to form AP-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (c).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS
SUDDEN INFANT DEATH SYNDROME: AUTOPSY PROTOCOLS
COMPONENT/ACTIVITY COST DETAIL

FORM AP-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- ☐ Develop Policies and Procedures
- ☐ Preparation of SIDS Protocol Forms
- ☐ Training Workshop
- ☐ Autopsy, Testing, Transportation and Storage
- ☐ Death-scene Investigation and Travel to Meet Autopsy Protocol Duties

(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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

SUDDEN INFANT DEATH SYNDROME: AUTOPSY PROTOCOLS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM AP-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form AP-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form AP-1, block (04), columns (a), (b), and (c) in the appropriate row.

SIDS: CONTACT BY LOCAL HEALTH OFFICER

1. Summary of Chapter 268/91

Chapter 268, Statutes of 1991, amended § 462 of the Health and Safety Code to specify that on being informed by the coroner of any case in which sudden infant death syndrome is the presumed cause of death, the local health officer or his/her designated agent, who is an appropriately trained public health professional, as defined shall immediately contact the person or persons who had custody of the infant, for the purposes of providing information, support, referral, and follow up services, as defined, relating to SIDS. If the infant was in child care, the child care provider shall also be contacted immediately. The statute also makes conforming changes to Health and Safety Code § 10253 relating to notification requirements of the coroner.

Prior law, Chapter 453, Statutes of 1974, added § 10253 of the Health and Safety Code, which required the coroner to notify the health officer within twenty four hours of a gross autopsy which results in a provisional diagnosis of SIDS. Chapter 453 also added § 462 to the Health and Safety Code which required the county health officer or his/her designated agent, on being informed by the coroner of any case in which SIDS was the provisional cause of death, to immediately contact the person(s) who had custody and control of the infant to explain the nature and cause of SIDS.

Effective January 1, 1996, Chapter 415, Statutes of 1995, renumbered § § 462 and 10253 as § § 123740 and 102865, respectively, of the Health and Safety Code.

On April 22, 1993, the Commission on State Mandates determined that Chapter 268, Statutes of 1991 resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19--/--Reimbursement Claim," and/or "19__/__Estimated Claim," claims may be filed as follows:

A. An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

B. A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the increased costs incurred in conforming with § 123740 of the Health and Safety Code. Reimbursable activities are as follows:

A. Initial Contact

Provide direct information on SIDS, support services, referral and follow-up services, as follows:

1. Within three working days of receiving notice from the coroner or other reporting agent, contact the person (s) who had custody and control of the infant. "Contact" is a face-to-face visit, a group visit, or a telephone call, as necessary.
2. Provide one or more of the following services, as necessary:
   (a) Assess the family/foster family, child care provider or both.
   (b) Crisis intervention and counseling in the face-to-face visit, the group visit or telephone call.
   (c) Referral to community services.
   (d) Follow-up assessment of the progress of the family, the child care provider or both.

B. Case Management and Administrative Services

Case management and administrative services necessary for the preparation, provision, and completion of direct program services:

1. Establish and maintain case file, including such documentation as record of visit, response to service, reports, and correspondence.

2. Participate in training sessions and workshops relating to delivery of services to SIDS families, attend conference and other educational offerings, as provided only by the State Department of Health Services, per Safety Code § 123735.

3. Establish and maintain a referral file for community referral sources, medical first responders, etc., as necessary to accomplish the direct program activities defined in Health and Safety Code § 123740.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g., service fees collected, federal funds, other state funds etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms SIDS-1 and SIDS-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form SIDS-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form SIDS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Office Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials which have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on the

mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form SIDS-1, Claim Summary

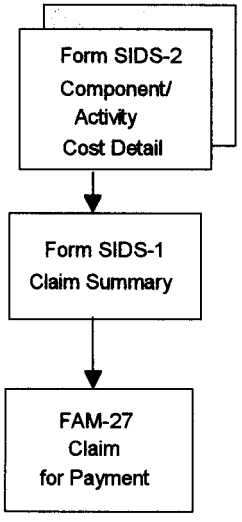
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must provide the number of cases in which SIDS was the presumed cause of death. Direct costs summarized on this form are derived from form SIDS-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form SIDS-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



Form SIDS-2 Component/Activity Cost Detail

Complete a separate form SIDS-2 for each cost component in which costs are claimed.

1. Initial Contact

   a. Direct Information on SIDS
   b. Support Services and Referral
   c. Follow-up Services

2. Case Management and Administrative Services

   a. Establish and Maintain Case Files
   b. Establish Training Sessions on SIDS
   c. Establish and Maintain Community Referral Sources

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SIDS: CONTACT BY LOCAL HEALTH OFFICERS

For State Controller Use Only
(19) Program Number 00125
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 125

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data	
(22) SIDS-1, (03)	
(23) SIDS-1, (04)(1)(d)	
(24) SIDS-1, (04)(2)(d)	
(25) SIDS-1, (06)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 268, Statutes of 1991, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 268, Statutes of 1991.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 268, Statutes of 1991, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 125	SIDS: CONTACT BY LOCAL HEALTH OFFICER Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SIDS-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form SIDS-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., SIDS-1, (03), means the information is located on form SIDS-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS SIDS: CONTACT BY LOCAL HEALTH OFFICER CLAIM SUMMARY	FORM SIDS-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of cases in which SIDS was the presumed cause of death	

Direct Costs	**Object Accounts**			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Contacts With Parents and/or Child Care Provider				
2. Case Management and Administrative Services				
(05) Total Direct Costs				

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

SIDS: CONTACT BY LOCAL HEALTH OFFICER CLAIM SUMMARY Instructions	FORM SIDS-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form SIDS-1 must be filed for a reimbursement claim. Do not complete form SIDS-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SIDS-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of cases in which SIDS was the presumed cause of death.

(04) Reimbursable Components. For each reimbursable component, enter the total from form SIDS-2, line (05), columns (d), (e), and (f) to form SIDS-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (c).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS SIDS: CONTACT BY LOCAL HEALTH OFFICER COMPONENT/ACTIVITY COST DETAIL	FORM SIDS-2

(01) Claimant	(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Contacts With Parents and/or Child Care Provider

☐ Case Management and Administrative Services

(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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

SIDS: CONTACT BY LOCAL HEALTH OFFICER COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SIDS-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form SIDS-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form SIDS-1, block (04), columns (a), (b), and (c) in the appropriate row.

Sudden Infant Death Syndrome Training for Firefighters

1. Summary of Chapter 1111/89

Chapter 1111, Statutes of 1989, added Section 1797.192, (Renumbered 1797.193 by Statutes of 1990, Chapter 216), to the Health and Safety Code, which requires new and veteran firefighters to complete a training course on Sudden Infant Death Syndrome (SIDS).

Section 1797.193, in relevant part, states "By July 1, 1992, existing firefighters in this state shall complete a course on the nature of sudden infant death syndrome taught by experts in the field of sudden infant death syndrome. All persons who become firefighters after January 1, 1990, shall complete a course on this topic as part of their basic training as firefighters. The course shall include information on the community resources available to assist families who have lost children to sudden infant death syndrome. When the instruction and training are provided by a local agency, a fee shall be charged sufficient to defray the entire cost of the instruction and training."

The Commission on State Mandates found that the authority to impose fees upon firefighters cannot be realistically exercised by local agencies and special districts that have collective bargaining agreements with their firefighters, or by local agencies and special districts that operate without such agreements. The Commission concluded that Health and Safety Code Section 1797.193 constitutes a reimbursable state mandated program when the SIDS instruction and training is provided by private or alternative sources; by local agencies and special districts that have collective bargaining agreements, or MOUs, with their firefighters; and by local agencies and special districts who operate without such agreements.

On December 17, 1998, the Commission on State Mandates determined that Health and Safety Code Section 1797.193, requiring new and veteran firefighters to complete a training course on SIDS, resulted in state mandated costs that are reimbursable pursuant to Section 6, Article XIII B of the California Constitution and Government Code Section 17514.

2. Eligible Claimants

Any city or county, a city and county, and any special district incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims will be made available in a future appropriations act subject to approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the *Annual Claiming Instructions* for *State Mandated Costs* issued in October of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the cost actually incurred for a prior fiscal year. An estimated claim shows the cost to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual cost incurred for the 1990-91, 1991-92, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by November 1, 1999. If the reimbursement claim is filed after the deadline of November 1, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for cost to be incurred during the 1998/1999 fiscal year must be filed with the State Controller's Office and postmarked by November 1, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998/1999 reimbursement claim must be filed by January 15, 2000.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the annual cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under " 19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the cost was incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%,

not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for increased costs incurred for the following activities:

A. Claimant-Sponsored Training

(1) Designing and developing a two-hour basic training class and a two-hour continuing education training class on SIDS for new and veteran firefighters.

(a) Meeting and conferring with SIDS experts on curriculum development.

(b) Firefighter teacher training to obtain SIDS expertise.

(c) Contacting community organizations and obtaining current referral information on resources available to assist families who have lost children to SIDS.

(d) Developing or obtaining training materials including, but not limited to, training videos and audio visual aids for basic training and continuing education classes on SIDS.

(e) Incorporating the two-hour SIDS training class into basic training and continuing education programs.

(2) A one-time, two-hour basic training course for each new firefighter employed by a local agency after January 1, 1990.

(a) Instructor time to prepare and teach the two-hour class on SIDS.

(b) Trainee time to attend the two-hour class on SIDS.

(3) A one-time, two-hour continuing education course for each existing firefighter.

(a) Instructor time to prepare and teach the two-hour class on SIDS.

(b) Trainee time to attend the two-hour class on SIDS.

B. Outside Training

(1) A one-time, two-hour basic training course for each new firefighter employed by a local agency after January 1, 1990.

(a) Trainee time to attend the two-hour class on SIDS.

(b) Training fees for each new firefighter attending the SIDS class.

(c) Purchase of training materials for each new firefighter attending the SIDS class.

(2) A one-time, two-hour continuing education course for each existing firefighter employed by a local agency on January 1, 1990.

(a) Trainee time to attend the two-hour class on SIDS.

(b) Training fees for each veteran firefighter attending the SIDS class.

(c) Purchase of training materials for each veteran firefighter attending the SIDS class.

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms STF-1 and STF-2, provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form STF-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form STF-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid 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 the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents providing evidence of the validity of the expenditures.

(3) Contracted Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents providing evidence of the validity of the expenditures.

(4) Fixed Assets (Land, Building, Equipment and Fixtures)

Compensation for fixed asset costs are reimbursable utilizing the procedure provided in the Office and Management Budget Circular A-87 (OMB A-87). Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency's service-wide cost allocation plan under the cost element "Use Allowance". Where a depreciation method is followed, adequate property records must be maintained and any generally accepted method of computing depreciation may be used. However, the method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

List the cost of fixed assets acquired specifically for the purpose of this mandate. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset which is used for purposes of the program is reimbursable.

(5) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents providing evidence of the validity of the expenditures.

(6) Training

Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem. Reimbursement for travel expenses, lodging, and per diem will be reimbursed in accordance with the travel rules of the local jurisdiction.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents providing evidence of the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form STF-1, Claim Summary

This form is used to summarize direct cost by cost component and compute allowable indirect cost for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. Provide the numbers of new firefighters and veteran firefighters attending the SIDS training. Direct costs summarized on this form are derived from form STF-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

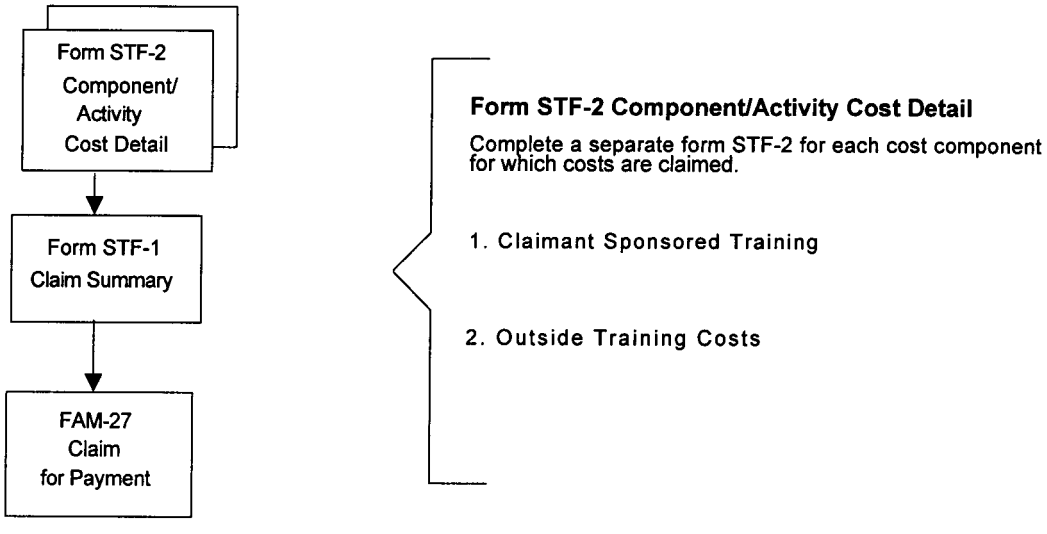
C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form STF-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Cost Accounting Statistics

The Commission on State Mandates requests that claimants send (by mail to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, or facsimile, (916) 445-0278) a copy of form STF-1 for each of the initial year's reimbursement claims. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SIDS TRAINING FOR FIREFIGHTERS

For State Controller Use Only	Program
(19) Program Number 00180	180
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) STF-1, (03)(a)	
(23) STF-1, (03)(b)	
(24) STF-1, (04)(1)(e)	
(25) STF-1, (04)(2)(e)	
(26) STF-1, (06)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1111, Statutes of 1989, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1111, Statutes of 1989.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1111, Statutes of 1989, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 180	SIDS TRAINING FOR FIREFIGHTERS Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form STF-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form STF-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., STF-1, (03)(a), means the information is located on form STF-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS
Sudden Infant Death Syndrome Training for Firefighters
CLAIM SUMMARY

FORM STF-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/___

Claim Statistics

(03)(a) Number of veteran firefighters that attended one-time training	
(b) Number of new firefighters that attended one-time training	

Direct Costs	**Object Accounts**				
(04) Reimbursable Components:	(a) Salaries	(b) Benefits	(c) Services Supplies Travel Training	(d) Fixed Assets	(e) Total
1. Claimant Sponsored Training					
2. Outside Training					
(05) Total Direct Costs					
Indirect Costs					

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs:	[Line (05)(d) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount	[Line (08) - {Line (09) + Line (10)}]	

Sudden Infant Death Syndrome for Firefighters CLAIM SUMMARY Instructions	FORM STF-1

(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 form STF-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form STF-1 must be filed for a reimbursement claim. Do not complete form STF-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form STF-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the number of new firefighters that attended one-time training.

(b) Enter the number of veteran firefighters that attended one-time training.

(04) Reimbursable Components. For each reimbursable component enter the total from form STF-2, line (05) columns (d), (e), (f) and (g) to form STF-1, block (04) columns (a), (b), (c) and (d) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (e).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal ICRP) with the claim. If more than one department is reporting costs, each must have their own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a) by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply Total Salaries and Benefits, line (05)(a) and line (05)(b) by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e) and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds, etc.,) 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 Savings, 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 (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS
Sudden Infant Death Training for Firefighters
COMPONENT/ACTIVITY COST DETAIL

FORM STF-2

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check only **one** box perform to identify the component being claimed.

☐ Claimant Sponsored Training

☐ Outside Training

(04) Description of Expenses: Complete columns (a) through (f).

(a) Employee Names, Job classifications, Functions Performed and Description of Services and Supplies	(b) Hourly Rate or Unit cost	(c) Hours Worked or Quanity	Object Accounts (d) Salaries	(e) Benefits	(f) Services Supplies Travel Training	(g) Fixed Assets
(05) Total ☐ Subtotal ☐ Page:_____ of						

Sudden Infant Death Training for Firefighters COMPONENT/ACTIVITY COST DETAIL Instructions	FORM STF-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form STF-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns							Submit these supporting documents
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name Title Activities Performed	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit	Hours		Benefits = Benefit Rate x Salaries			
Services and Supplies Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity		
Travel	Purpose of Trip Name and Title	Per Diem Rate Mileage Rate	Days, Miles Transportation Mode			Rate x Days or Miles Total		
Training	Employee Name Title		Dates Attended			Registration Fee		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed		Invoice
Fixed Assets	Description of Equipment Purchased Equipment I D Number(s)	Unit Cost	Quanity Used				Itemized Cost of Fixed Asset Purchased	Invoice

(05) Total line (04), columns (d), (e), (f) and (g) 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 component costs, number each page. Enter totals from line (05), columns (d), (e), (f) and (g) to form STF-1, block (04) columns (a), (b), (c) and (d) in the appropriate row.

STOLEN VEHICLE NOTIFICATION

1. Summary of Chapter 337/90

Chapter 337, Statutes of 1990, amended Vehicle Code Section 10500 to require that the original reporting law enforcement agency notify the reporting party of the location and condition of the recovered stolen vehicle, within 48 hours of receiving notice of the recovery.

On September 24, 1992, the Commission on State Mandates determined that Chapter 337, Statutes of 1990 resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

2. Eligible Claimants

Any city or county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. Initial funding for Chapter 337, Statutes of 1990, is provided for in the local government claims bill AB 818, enacted as Chapter 914, Statutes of 1995. The bill appropriated $1,215,000 for payment of claims seeking reimbursement of mandated costs for the period 01/01/91 through 06/30/91 and fiscal years 1991/92, 1992/93, 1993/94, 1994/95 and 1995/96.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Costs Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

An eligible claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a), Government Code, provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Initial Funding of a Mandated Program

After funds are initially provided by special legislation to reimburse costs of State mandated programs, claims are due 120 days from the date the State Controller's Office issues claiming instructions for the program. Accordingly, claims to be filed are:

(1) Reimbursement claims detailing the actual costs incurred for the period 01/01/91 through 06/30/91 and 1991/92, 1992/93, 1993/94 and 1994/95 fiscal years must be filed with the State Controller's Office and postmarked by August 19, 1996. If the reimbursement claim is filed after the deadline of August 19, 1996, the approved

claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline, will not be accepted.

(2) Estimated claims for costs to be incurred during the 1995/96 fiscal year must be filed with the State Controller's Office and postmarked by August 19, 1996. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1995/96 reimbursement claim must be filed by November 30, 1996.

B. Annually Thereafter

(1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

(2) After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year regardless whether the payment was more or less than the actual costs. If the local agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the local agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the increased costs incurred for the following activities:

A. Notification of Reporting Parties

(1) The cost of notifying, by telephone or in writing, the party that reported the stolen vehicle of its recovery, the location and the condition of the vehicle. However, the reimbursement is limited by the following requirements:

a) The original reporting law enforcement agency shall not be the same agency that recovers the vehicle, except as noted in (b) below.

b) When the reporting party is not the owner of the vehicle, the reporting party and the recovering agency may be the same.

7. Reimbursement Limitations

A. No reimbursement shall be claimed for the cost of preparing a stolen vehicle report.

B. Any offsetting savings or reimbursement the claimant received from any source (e.g. federal, state grants, foundations, etc.) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claim Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms SVN-1 and SVN-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions.

The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form SVN-2, Component/Activity Cost Detail

This form is used to detail costs for the claim component, Notification of Reporting Parties. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits. As an alternative to documenting actual time spent, a unit time not to exceed 10 minutes per notification of reporting parties may be claimed.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Office Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials that have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of four years after the end of the calendar year in which the reimbursement claim was filed or last amended. Effective July 1, 1996, the document retention period is two years after the end of the calendar year in which the reimbursement claim was filed or last amended. Such documents shall be made available to the State Controller's Office on request.

B. Form SVN-1, Claim Summary

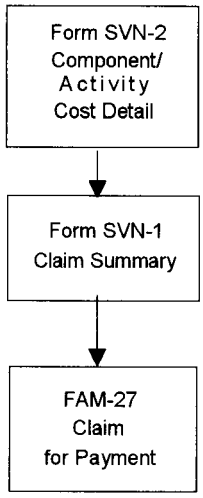
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must show the number of reporting parties notified of recovered vehicles. The direct costs summarized on this form are derived from form SVN-2 and are carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form SVN-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



Form SVN-2 Component/Activity Cost Detail

Complete a form SVN-2, for the cost component in which expenses are claimed.

I. Notification of Reporting Parties

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
STOLEN VEHICLE NOTIFICATION

For State Controller Use Only
(19) Program Number 00120
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 120

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box | Suite
City | State | Zip Code

Reimbursement Claim Data

(22) SVN-1, (03)	
(23) SVN-1, (04)(1)(d)	
(24) SVN-1, (05)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 337, Statutes of 1990, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 337, Statutes of 1990.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 337, Statutes of 1990, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 120	STOLEN VEHICLE NOTIFICATION Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SVN-1 and enter the amount from line (10). If more than one form is completed due to multiple department involvement in this mandate, add line (10) of each form.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form SVN-1, line (10). If more than one form is completed due to multiple department involvement in this mandate, add line (10) of each form.

(14) Reimbursement claims must be filed by January 15 of the fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., SVN-1, (03), means the information is located on form SVN-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS STOLEN VEHICLE NOTIFICATION CLAIM SUMMARY	FORM SVN-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of Reporting Parties Notified of Stolen Vehicle Recovery	

Direct Costs	**Object Accounts**			
(04) Reimbursable Component	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
Notification of Reporting Parties (by telephone or in writing)				

Indirect Costs

(05) Indirect Cost Rate	[From ICRP]	%
(06) Total Indirect Costs	[Line (05) x line (04)(a)] or [line (05) x {line (04)(a) + line (04)(b)}]	
(07) Total Direct and Indirect Costs	[Line (04)(d) + line (06)]	

Cost Reduction

(08) Less: Offsetting Savings, if applicable	
(09) Less: Other Reimbursements, if applicable	
(10) Total Claimed Amount [Line (07) - {line (08) + line (09)}]	

STOLEN VEHICLE NOTIFICATION CLAIM SUMMARY Instructions	FORM SVN-1

(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 form SVN-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form SVN-1 must be filed for a reimbursement claim. Do not complete form SVN-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SVN-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter then number of reporting parties notified of the recovery of the stolen vehicle.

(04) Reimbursable Component. For each reimbursable component, enter the total from form SVN-2, line (05), columns (d), (e), and (f) to form SVN-1, block (04), columns (a), (b), and (c) in the appropriate row. Total the row and enter in column (d).

(05) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(06) Total Indirect Costs. Multiply Total Salaries, line (04)(a), by the Indirect Cost Rate, line (05). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (04)(a), and Total Benefits, line (04)(b), by the Indirect Cost Rate, line (05).

(07) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (04)(d), and Total Indirect Costs, line (06).

(08) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(09) 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.

(10) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (08), and Other Reimbursements, line (09), from Total Direct and Indirect Costs, line (07). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS STOLEN VEHICLE NOTIFICATION COMPONENT/ACTIVITY COST DETAIL	FORM SVN-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Notification of Reporting Parties

(04) Description of Expenses: Complete columns (a) through (f).			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	(e) Benefits	(f) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

STOLEN VEHICLE NOTIFICATION COMPONENT/ACTIVITY COST DETAIL Instructions	FORM SVN-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 form SVN-2 should be completed for each department.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form SVN-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. As an alternative to documenting actual time spent, a unit time not to exceed 10 minutes per notification of reporting parties may be claimed. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**						**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form SVN-1, block (04), columns (a), (b), and (c) in the appropriate row.

THREATS AGAINST PEACE OFFICERS

1. Summary of the Mandate

Chapter 1249, Statutes of 1992, added Penal Code section 832.9. This statute requires local agencies employing peace officers to reimburse the officer or any member of his or her immediate family for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer or his or her immediate family as a result of the peace officer's employment.

Chapter 666, Statutes of 1995, amended Penal Code section 832.9, by specifying guidelines for reimbursement.

On April 24, 1997, the Commission determined that the requirements of Penal Code section 832.9, as added by Chapter 1249, Statutes of 1992, and amended by Chapter 666, Statutes of 1995, imposed upon local agencies, a new program or higher level of service, within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

2. Eligible Claimants

Any city, county, city and county, or special district employing peace officers pursuant to Penal Code section 830 and incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal years 1995-96, 1996-97, and 1997-98 may be made available in a future appropriation subject to the approval of the Legislature and the Governor.

To determine if current funding is available for this program, refer to the schedule, "Appropriations for State Mandated Cost Programs," presented in the *Annual Claiming Instructions for State Mandated Costs* issued in September of each year to city fiscal officers, county auditors, and administrators of special districts.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the cost to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to section 17561 unless such a claim exceeds $200 per program per fiscal year. However, any county, as fiscal agent for special districts, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each special district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county and the State Controller's Office with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code section 17561, subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

Reimbursement claims detailing the actual cost incurred for the 1995-96 and 1996-97 fiscal years must be filed with the State Controller's Office and postmarked by September 1, 1998. If the reimbursement claim is filed after the deadline of September 1, 1998, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for cost to be incurred during the 1997-98 fiscal year must be filed with the State Controller's Office and postmarked by September 1, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997-98 reimbursement claim must be filed by January 15, 1998.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__ - 19__ Reimbursement Claim," and/or "19__ - 19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the cost will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual cost incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual cost must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the cost will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible claimant, the direct and indirect cost of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Moving and Relocation Expenses from July 1, 1995 through December 31, 1995

(1) Review and Approval of Claims

Review and approve claims for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer or his or her immediate family as a result of the peace officer's employment. Costs incurred both before and after the change of residence, including the cost of moving household effects either by commercial household goods carrier or by the employee, are reimbursable.

(2) Payment of Expenses

Payment of the approved reimbursement to the peace officer or member of the immediate family residing with the officer for actual and necessary moving and relocation expenses.

B. Moving and Relocation Expenses from January 1, 1996 to Present

(1) Notification of a Threat

Receipt of notification of a "credible threat", (Penal Code section 832.9, subdivisions (b)(5) and (c).)

(2) Approval of Relocation Plans

Approval of relocation plans and if necessary, verification of residency of any immediate family member, (Penal Code section 832.9, subdivisions (a), (b)(3), and (d).)

(3) Review and Approval of Claims

Review and approval of claims for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action has been taken against an officer or his or her immediate family as a result of the peace officer's employment. Costs incurred before and after the change of residence, including the cost of moving household effects either by commercial household goods carrier or by the employee, are reimbursable. Approval of "actual and necessary relocation costs" is subject to the limitations set forth in Penal Code section 832.9, as amended by Chapter 666, Statutes of 1995.

(4) Payment of Expenses

Payment of the approved reimbursement to the peace officer or member of the immediate family for actual and necessary moving and relocation expenses.

7. Reimbursement Limitations

A. Litigation expenses "allowable as costs" and "not allowable as costs" pursuant to section 1033.5 of the Code of Civil Procedure, are not reimbursable if incurred by claimants and/or local law enforcement agencies responding to and/or defending claims or actions brought under Penal Code section 832.9.

B. After January 1, 1996, the following costs are not reimbursable**:**

(1) Moving Costs

Moving Costs that are not included in the Department of Personnel Administration rules governing promotional relocations, (Penal Code section 832.9, subdivision (b)(1). Refer to DPA Article 7, beginning on page 7.)

(2) Loss/Decrease in Value

Loss or decrease in value of a peace officer's residence due to a forced sale, (Penal Code section 832.9, subdivision (b)(2).)

(3) Unapproved Expenses

Costs incurred by a peace officer or the immediate family without prior approval of the appointing authority, (Penal Code section 832.9, subdivision (b)(3).)

(4) Unauthorized Payment of Salaries

Unauthorized payment of a peace officer's salary while moving, (Penal Code section 832.9, subdivision (b)(4).)

(5) Temporary Housing

Temporary relocation housing which exceeds 60 days, (Penal Code section 832.9, subdivision (b)(6).)

(6) Relocation Costs

Relocation costs incurred 120 days after the original notification of a viable threat if the peace officer has failed to relocate, (Penal Code section 832.9, subdivision (b)(7).)

C. Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only the net local cost is claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms TAP-1 and TAP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form TAP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form TAP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate, and related fringe benefits.

Source documents to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Employee Reimbursement

Reimbursement to the peace officer or member of his or her immediate family for actual and necessary moving and relocation expenses must provide the following:

Show the dates when the claimant received notification of the threat, when moving and relocation expenses were incurred, and when the officer or member of his or her immediate family was reimbursed.

Submit with the claim, a copy of the contract, invoices, and receipts for the cost of moving and relocation. Identify the independent contractor or employee who provided services for moving and relocation.

If confidentiality is involved, to protect the officer's relocation, mark out sensitive areas of the contract, invoices, and receipts.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever

is later. When no funds are appropriated for the initial claim at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form TAP-1, Claim Summary

This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. The claimant must provide the number of peace officers who were relocated as a result of credible threats received in the fiscal year of claim. Direct costs summarized on this form are derived from form TAP-2 and carried forward to form FAM-27.

The Commission on State Mandates requests that claimants send a copy of form TAP-1 for each of the initial years' reimbursement claims by mail or facsimile to the Commission on State Mandates at 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile: (916) 445-0278. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form TAP-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

DEPARTMENT OF PERSONNEL ADMINISTRATION RULES

Moving and Relocation Expenses

Effective January 1, 2002

599.714.1 Scope

(a) Whenever a permanent state officer or employee is required by any appointing power because of a change in assignment promotion or other reason related to his/her duties, to change his/her place of residence, such officer, agent or employee shall receive reimbursement of his/her actual and necessary moving and relocation expenses incurred by him/her both before and after and by reason of such change of residence, subject to the provisions and limitations of this article.
(b) For the purposes of this article, a move occurs on the official reporting date to the new headquarters, and when a change in residence is reasonable to be required. Relocation shall be paid, when the following conditions are met:
(1) The officer's or employees officially designated headquarters is changed for the advantage of the State, which includes the following:
(A) A promotion offered by any appointing authority, not including those movements that the employee could make through transfer, reinstatement, or reemployment eligibility; or

(B) An involuntary transfer initiated by and at the discretion of the appointing authority,
(C) Any involuntary transfer required to affect a mandatory reinstatement following:

(I) Termination of a career executive or exempt appointment
(II) Leave of absence
(III) Rejection from probation
(D) Any involuntary transfer required to affect a mandatory reinstatement following the expiration or involuntary termination of a temporary appointment, limited term appointment, or training and development assignment when:

(I) the employee did not relocate to accept the appointment or assignment, or
(II) the employee did relocate, at State expense, to accept the appointment or assignment
(2) The move must be a minimum of 50 miles plus the number of miles between the old residence and the old headquarters.

(3) Relocations that meet the above criteria will be fully reimbursed to the extent and limitations in this article.

(c) A change of residence is not deemed reasonable to be required for voluntary transfers or permissive reinstatements, with or without a salary increase, in response to general requests which specify that moving and relocation expenses will not be paid, or for any non-promotional transfer which is primarily for the benefit of the officer or employee.

(d) When an appointment does not meet the criteria in (a) and (b) the appointing power may, at his/her discretion, determine in advance that it is in the best interest of the State to reimburse all or part of the actual reasonable and necessary relocation expenses provided in this article as an incentive to recruit employees to positions that are designated by the appointing power as difficult to fill or because of outstanding qualifications of the appointee, or due to unusual and unavoidable hardship to the employee by reason of the change of residence.

(1) Relocations that meet this criteria shall be reimbursed only for the items in this article specifically authorized by the appointing power, and may be subject to further limitations designated by the appointing power.

(2) Upon determination that any reimbursement will be made, the appointing power shall:
(A) Determine which provisions will apply to the relocation and establish any additional limitations to those provisions such as dollar limits, weight limits, or time limits.
(B) Notify the employee in writing, of specific allowable reimbursements prior to the move.
(e) Requirements and limitations specified in this article may not be waived or exceeded by the appointing power.
(f) Unauthorized relocation expenses and relocation expenses incurred prior to receipt of a written notice of allowable relocation expenses are the responsibility of the employee.

599.715.1 Reimbursement for Miscellaneous Expenses-Excluded Employees

An officer or employee who is required to change his/her place of residence according to Section 599.714.1 may receive reimbursement for up to $200 for miscellaneous expenses upon submittal of documentation of the payment of all such expenses and certification that the expenses were related to dissolution to the old household and/or the establishment of a new household and were not otherwise reimbursed.
(a) Reimbursement for the installation and/or connection of appliances or antennas purchased after the change of residence shall be allowed provided no claim is made for installation and/or connection of a similar item in the movement of household goods, and installation and/or connection occurs within sixty days of the establishment of a new residence.

(b) Deposits are not reimbursable.
NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code. Reference: Section 19841, Government Code.

599.716.1 Reimbursement for Sale of a Residence

(a) Whenever an officer or employee is required, as defined in Section 599.714, to change his/her officially designated headquarter and such change requires the settlement of a lease on the employee's old residence, the officer or employee shall receive the actual and necessary costs of settlement of the unexpired lease to a maximum of one year.
(b) Reimbursement shall not be allow if it is determined that the officer or employee knew or reasonably should have known that a transfer according to Section 599.714 was imminent before entering into a lease agreement.
(c) Claims for settlement of a lease shall be documented and itemized and submitted within six months following the new reporting date except that the Director of the Department of Personnel Administration may grant an extension of not more than three months upon receipt of evidence warranting such extension prior to the expiration of the six-months period.

(1) The claim may be a signed agreement between the officer or employee and the lessor or it may be made unilaterally by the officer or employee.

(2) In no event shall the final settlement by the State exceed one year's rent nor shall it include any costs, deposits or fees.

599.717.1 Settlement of a Lease-Excluded Employee

(a) Whenever an officer or employee is required, as defined by Section 599.714.1(a) to change his/her place of residence and such change requires the settlement of a lease on the employee's old residence, the officer or employee shall receive the actual and necessary cost of settlement of the unexpired lease to a maximum of one year. In no event shall the lease settlement include any costs, deposits or fees.
(1) Reimbursement shall not be allowed if it is determined that the officer or employee knew or reasonably should have known that a transfer according to Section 599.714.1 was imminent before entering into a lease agreement.

(2) Claims for settlement of a lease shall include a lease agreement signed by both the employee and the lessor, and shall be itemized and submitted within nine months following the new reporting date.

(b) If an employee is required under 599.714.1(a) to change his/her place of residence and such notice to the employee is insufficient to provide the employee the notice period required by a month to month rental agreement, reimbursement may be claimed for the number of days penalty paid by the employee to a maximum of 30 calendar days.

(1) Reimbursement shall not be allowed for days that the employee failed to notify the landlord after notification by the employer of the reassignments.

(2) Claims shall be accompanied by a copy of the rental agreement, an itemized receipt for the penalty and the name and address of the individual or company to which the rental penalty has been paid.

(c) No reimbursement shall be made for forfeiture of cleaning or security deposits, or for repair, replacement, or damages of rental property.

599.718.1 Expenses for Moving Household Effects

(a) For the purpose of these regulations, household or personal effects include items such as furniture, clothing, musical instruments, household appliances, food, and other items that are usual or necessary for the maintenance of one household.

(b) Household effects shall not include items connected to a for profit business, items from another household, items that are permanently affixed to the property being vacated or items that would normally be discarded or recycled.

(c) At the discretion of the appointing power, other items may be considered household effects based on a consideration of the estimated cost of the move and a review of the items listed on the inventory. Expenses related to moving items other than those described in (a) that have not been approved by the appointing power shall be the responsibility of the employee.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code, Reference: Section 19841.

599.719.1 Reimbursement for Moving Household Effects

Reimbursement shall be allowed for the cost of moving an employee's effects either via commercial household goods carrier or by the employee. Reimbursements under this rule shall not exceed the cost of moving the employee's household goods from the old residence to the new headquarters plus 50 miles unless the appointing authority determines that a longer move is in the best interest of the State. Any additional expense associated with an interstate or intercountry move shall be approved in advance by the appointing power. No reimbursement will be allowed for the hiring of casual labor.

(a) When the employee retains a commercial mover, reimbursement for actual and necessary expenses incurred by a commercial mover under this article for the packing, insurance, one pickup, transportation, storage-in-transit (not including warehouse handling charges except when required by interstate tariffs), one delivery, unpacking, and installation at the new location of an employee's household effects shall be allowed subject to the following:

(1) Weight of household effects for which expenses may be reimbursed shall not exceed 5,000 kilograms (11,000 pounds).

(2) Duration of storage-in-transit for which charges may be reimbursed shall not exceed 60 calendar days unless a longer period of storage is approved in advance by the appointing authority based on hardship to the employee.

(3) Rates at which reimbursement is allowed shall not exceed the minimum rates, at the minimum declared valuation, established by the California Public Utilities Commission for household goods carriers, unless a higher rate is approved by the Department of General Services.

(4) Cost of insurance for which reimbursement is allowed shall not exceed the cost of insurance coverage at $2.00 valuation for each pound of household effects shipped by household goods carrier.

(5) Claims for exceptions to the 11,000 pounds statutory limit will be considered by the appointing authority up to a maximum of 23,000 pounds, only when it has been determined that every reasonable effort had been made to conform to the limit. Exceptions to the number of pick-ups and deliveries may be made by the appointing power when it is reasonably necessary and in the best interest of the state.

(b) When the employee does not retain a commercial mover, reimbursement shall be allowed as follows for expenses related to the movement by the employee of his/her household effects in a truck or trailer.

(1) Rental of a truck or trailer from a commercial establishment. When not included in the truck rental rate, the cost of gasoline, rental of furniture, dolly, packing cartons and protective pads will be reimbursed. If the total costs exceed $1,000 the claim must be accompanied by at least one written commercial rate quote. Reimbursement will be made at the rate (including gasoline) which results in the lowest cost; or

(2) Mileage reimbursement at the rates provided in Section or 599.631.1 (b) for noncommercial privately owned motor vehicles used in transporting the employee's household effects.

(3) Reimbursement for more than one trip by the method described in (b)(1) or (2) above may be allowed if the employee's agency has determined that the total cost would be less than the cost of movement by a

commercial household goods carrier.

(c) If household goods are moved exclusively in the employee's personal vehicle, reimbursement for mileage may be claimed at the State mileage rate. No other mileage or moving expense shall be allowed.
(d) All claims for the reimbursement of the movement of household goods require receipts. Unless an exception is granted by the appointing authority, claims shall be submitted no later than 2 years and 60 days from the effective date of appointment or 15 days prior to voluntary separation, whichever is first.

599.720.1 Reimbursement for Movement of a Mobile Home

For the movement of a mobile home, which contains the household effects of an officer or employee, and has served as the employee's residence at the previous location at the time of notification of relocation, reimbursement will be allowed as follows:
(a) Where transportation of the trailer coach is by a commercial mobile home transporter and receipts are submitted:
(1) For tolls, taxes, charges, fees, or permits fixed by the State or local authority required for the transportation or assembly or trailer coaches actually incurred by the employee.
(2) Charges for disassembly and assembly of the trailer, including but not limited to, disassembly and assembly of trailer, skirt, awnings, porch, the trailer coach itself, and other miscellaneous documented, itemized expenses related to the dissolution of the old household and/or the establishment of the new household, up to $2,500 unless an exception is approved by the appointing power.
(3) Reimbursement will be allowed for the actual cost supported by voucher and installation of wheels and axles necessary to comply with the requirements of Chapter 5, Article 1 of the California Vehicle Code.

(4) Three competitive bids shall be obtained and reimbursement will be approved at the lowest bid. Based on information documenting the attempt to obtain three bids as provided by the employee, the appointing power may waive the three-bid requirement.
(5) Reimbursement received under this section precludes any additional reimbursement for miscellaneous expenses under Section 599.715.1.
(6) Movement of the trailer coach at rates exceeding the minimum rates established by the California Public Utilities Commission for mobile home transporters:
(7) Charges at P. U. C. minimum rates to obtain permits identified above:
(8) Storage-in-transit for up to 60 calendar days at P. U. C. minimum rates, unless an extension is approved by the appointing authority.
(b) Where transportation of the coach is by an employee, expenses may be claimed for a one-way trip by submitting gasoline receipts.
(c) Reimbursement will not be allowed for :

(1) Purchase of parts and materials except for those items necessary to comply with the minimum requirements of the California Administrative Code, Title 25, Chapter 5.

(2) Repairs including tires and tubes, and breakdown in transit.

(3) Costs associated with maintenance or repair of the trailer coach.

(4) Costs for separate shipment of household goods carrier unless that is determined to be the most economical method of transport.

(5) Costs associated with the movement or handling of permanent structures.

(d) All claims related to the movement of a trailer coach and the household goods therein require receipts and shall be submitted no later than 2 years and 60 days from the effective date of appointment, or 15 days prior to the voluntary separation, whichever is first. No extension will be granted.

599.722.1 Relocation Subsistence Reimbursement and Mileage

(a) If eligible under Section 599.714(a), an officer or employee shall be reimbursed for actual lodging, supported by a receipt, and meal and incidental expenses in accordance with and not to exceed the rate established in Section 599.619(a)(1) and (2), while locating a permanent residence at the new location. Employees who do not furnish receipts for lodging may be reimbursed for noncommercial meals and noncommercial lodging in accordance with 599.619(b). A permanent residence is typically an abode that is purchased, or rented on a monthly basis, of a type that provides long-term living accommodations, where any utilities are hooked up (gas, electric, cable, phone), and mail is

delivered.
(1) Reimbursement may be claimed for up to 60 days, except an extension of up to 30 days may be granted when the Appointing power has determined in advance that the delay of change of residence is a result of unusual and unavoidable circumstances that are beyond the control of the officer or employee. The maximum reimbursement to be received by said officer, or employee shall not exceed the equivalent dollar amount of 60 days of full meals, incidentals, and receipted lodging.
(2) Interruptions in relocation caused by sick leave, vacation or other authorized leaves of absence shall be reimbursable at the option of the employee providing the employee remains at the new location and is actively seeking a permanent residence.
(3) The relocation subsistence reimbursement shall terminate immediately upon establishment of a permanent residence. The appointing power shall determine when a permanent residence has been established.
(4) Partial days shall count as full days for the purpose of computing the 60-day period.
(b) Upon approval of the Appointing Power, meals and/or lodging expenses, for up to fourteen days, arising from trips to the new location for the sole purpose of locating housing shall be reimbursed in accordance with Section 599.619(a)(1) and (2), or 599.619(c)(1) or 599.619(d). Claims for reimbursement of meals/lodging expenses in this item are limited to those incurred after receipt of formal written authorization for relocation and prior to the effective date of appointment.
The period claimed should be included in the computation of the 60-day relocation period.
(c) Reimbursement for travel from the old residence to the new headquarters may be claimed one way one time and shall not exceed the mileage rate allowed in 599.631(a).
Note: Authority cited: Section 3539.5, Government Code. Reference: Section 19841, Government Code.

599.724.1 Payment of Claims for Moving and Relocation Expenses

(a) The Department of Personnel Administration shall be responsible for prescribing any specific procedures necessary for effective and economical operation of this article. Claims shall be made on authorized forms, scheduled in the normal manner and submitted through regular channels to the State Controller for payment. All claims must be substantiated by invoices, receipts, or other evidence for each item claimed.
(b) Agencies may contract directly with the carrier for movement of household effects of officers and employees at state expense, subject to the same restrictions as if the shipment was arranged by the officer or employee and reimbursed by the State.
(c) If the change in residence results in the salary of the officer or employee being paid by a different appointing power, all allowable moving and relocation expenses shall be paid by the new appointing power except where the old appointing power agrees to pay all or part of the expenses allowable under this Article.
(d) Each department shall be responsible for insuring that upon notice to the employee of an impending move a copy of these rules shall be given to the officer or employee.
(e) When exceptions have been granted by an appointing authority, the written justification of those exceptions shall be maintained with the applicable claims.

599.619 Reimbursement for Meals and Lodging

The employee on travel status shall be reimbursed actual expenses for receipted lodging, and for meals and incidentals as provided in this section, unless directed to travel under the provision of 599.624.1. Lodging and/or meals provided by the State or included in hotel expenses or conference fees, or in transportation costs such as airline tickets, or otherwise provided shall not be claimed for reimbursement. Snacks and continental breakfasts, such as rolls, juice and coffee, are not considered to be meals. The circumstances of travel will determine the rate allowed.

(a) Short-term Travel. Reimbursement for short-term subsistence will be authorized only when the traveler incurs expenses arising from the use of reasonable, moderately priced commercial lodging and meal establishments, such as hotels, motels, bed and breakfast inns, campgrounds, restaurants, cafes, diners, etc., that cater to the general public. Employees who stay with friends or relatives may claim meals only in accordance with the rates and time frames set forth below. Lodging receipts are required. The short-term rate is intended for trips of such duration that weekly or monthly rates are not obtainable and will be discontinued after the 30th consecutive day assigned to one location unless an extension has been previously documented and approved by the appointing power. In extending short-term travel, the appointing power shall consider the expected remaining length of travel assignment.

(1) In computing reimbursement for continuous short-term travel of more than 24 hours and less than 31 consecutive days, the employee will be reimbursed for actual costs up to the maximum allowed for each meal, incidental, and lodging expense for each complete 24 hours of travel, beginning with the traveler's time of departure and return, as follows:

(A) On the first day of travel on a trip of 24 hours or more:

Trip begins at or before 6am:	breakfast may be claimed on the first day
Trip begins at or before 11am:	lunch may be claimed on the first day
Trip begins at or before 5pm:	dinner may be claimed on the first day

(B) On the fractional day of travel at the end of the trip of more than 24 hours:

Trip ends at 8 am:	breakfast may be claimed
Trip ends at or after 2pm:	lunch may be claimed
Trip ends at or after 7pm:	dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expense may be claimed or reimbursed more than once on any given date or during any 24-hour period.

(C) Reimbursement shall be for actual expenses, subject to the following maximum rates:

Meals:

Breakfast	$6.00
Lunch	10.00
Dinner	18.00
Incidentals	6.00

Receipts for meals must be maintained by the employee as substantiation that the amount claimed was not in excess of the amount of actual expense. The term incidentals includes but is not limited to expenses for laundry, cleaning and pressing of clothing, and fees and tips for services, such as for porters and baggage carriers. It does not include taxicab fares, lodging taxes or the costs of telegrams or telephone calls.

Lodging

Statewide, with receipts. Actual up to $84.00 plus tax

When employees are required to do business and obtain lodging in the Counties of Los Angeles and San Diego and an actual lodging up to $110.00 plus tax.

When employees are required to do business and obtain lodging in the Counties of Alameda, San Francisco, San Mateo and Santa Clara, actual lodging up to $140.00 plus tax.

If lodging receipts are not submitted, reimbursement will be for actual expenses for meals/incidentals only at the rates and time frames set forth in this section.

(2) In computing reimbursement for continuous travel of less than 24 hours, actual expenses, up to the maximums in (C) above, will be reimbursed for breakfast and/or dinner and/or lodging in accordance with the following time frames:

Travel begins at or before 6 a.m. and ends at or after 9 a.m.: Breakfast may be claimed

Travel begins at or before 4 p.m. and ends at or after 7 p.m.: Dinner may be claimed

If the trip of less than 24 hours includes an overnight stay, receipted lodging may be claimed.

No lunch or incidentals may be reimbursed on travel of less than 24 hours.

(b) Long-term Travel. Reimbursement for long-term meals and receipted lodging will be authorized when

the traveler incurs expenses in one location comparable to those arising from the use of commercial establishments catering to the long-term visitor. Meals and/or lodging provided by the State shall not be claimed for reimbursement. With approval of the appointing power and upon meeting the criteria in (3) below, an employee on long-term field assignment who is living at the long-term location may claim either:

(1) $24.00 for meals and incidentals and up to $24.00 for receipted lodging for travel of 12 hours up to 24 hours; either $24.00 for meals or up to $24.00 for receipted lodging for travel less than 12 hours, or

(2) Reimbursement for actual individual expense, substantiated by receipts for lodging, utility, gas, and electricity, up to a maximum of $1,130.00 per calendar month while on a long term assignment, and $10.00 for incidentals, without receipts, for each period of 12 to 24 hours; $5.00 for meals and incidentals for periods of less than 12 hours at the long term location.

(3) To claim expenses under either (1) or (2) above, the employee must meet the following criteria:

(A) The employee continues to maintain a permanent residence at the primary headquarters and

(B) The permanent residence is occupied by the employee's dependents, or

(C) The permanent residence is maintained at a net expense to the employee exceeding $200 per month.

(D) The employee must submit substantiating evidence of these conditions to the appointing power in accordance with its requirements.

(4) Employees who do not meet the criteria to claim (1) or (2) above may claim $12.00 for meals and incidentals and $12.00 for receipted lodging for every 12 to 24 hours at the long term location; $12.00 for meals or $12.00 receipted lodging for periods of less than 12 hours at the long term location.

(5) With the approval of the appointing power, the reimbursement of long term lodging may continue when the employee is away from the long term location on short term business travel or other absences from the location as approved by the appointing authority.

(c) Out-of-State Travel. Out-of-State travel is any kind of travel outside the State of California for the purpose of conducting business outside the State of California. For short-term out-of-state travel, employees will be reimbursed for actual lodging expenses, supported by receipt, and will be reimbursed for meal and incidental expenses as defined in section 599.619(a). Failure to furnish lodging receipts will limit reimbursement to meals only at the rates specified in (a). Long-term out-of-state travel will be reimbursed according to Section 599.619(c).

(d) Out-of-Country Travel. For short-term out-of-country travel, employees will be reimbursed for actual lodging expenses, supported by a receipt, and will be reimbursed for actual meal and incidental expenses subject to maximum rates in accordance with the published Government meal and incidental rates for foreign travel for the dates of travel. Failure to furnish lodging receipts will limit reimbursement to meals only in accordance with the published Government meals and incidental rates for foreign travel. Long-term out-of-country travel will be reimbursed according to Section 599.619(a) through (c).

(e) Exceptions to reimburse in excess of the maximum lodging rate cited in (a) of this rule may be granted by the Appointing Power only in an emergency, or when there is no lodging available at the State maximum rate or when it is cost effective. The Appointing Power shall document the reasons for each exception and shall keep this documentation on file for three calendar years from the date of the exception.

NOTE: Authority cited; sections 3539.5, 19815.4(d), 19816 and 19820, Government Code. Reference:

Sections 3527(b) and 11030, Government Code.

599.631 TRANSPORTATION BY PRIVATELY OWNED AUTOMOBILE

(a) Where the employee is authorized to use a privately owned automobile on official state business the reimbursement rate shall be up to 31 cents per mile. Claims for reimbursement for private vehicle expenses must include the vehicle license number and the name of each state officer, employee, or board, commission, or authority, member transported on the trip. No reimbursement of transportation expense shall be allowed any passenger in any vehicle operated by another state officer, employee, or member.

(1) Expenses arriving from travel between home and headquarters or garage shall not be allowed, except

as provided in 599.626(d)(2) or 599.626.1(c), regardless of the employee's normal mode of transportation.

(2) When a trip is commenced or terminated at a claimant's home on a regularly scheduled work day, the distance traveled shall be computed from either his or her residence or headquarters, whichever shall result in the lesser distance except as provided in 599.626.1(c).

(3) However, if the employee commences or terminates travel on a regularly scheduled day off, mileage may be computed from his or her residence.

(b) Where the employee's use of a privately owned automobile is authorized for travel to or from a common carrier terminal, and the automobile is not parked at the terminal during the period of travel, the employee may claim double the number of miles between the terminal and the employee's headquarters of residence, whichever is less, at a rate defined in section 599.631(a), while the employee occupies the automobile for the distance between the terminal and his or her residence or headquarters. If the employee commences or terminates travel one hour before or after his/her regularly scheduled work day, or on a regularly scheduled day off, mileage may be computed from his/her residence.

(c) All ferry, bridge, or toll charges while on state business will be allowed with any required receipts.

(d) All necessary parking charges while on state business will be allowed, with any required receipts, for:

(1) Day parking on trips away from the headquarters office and employee's primary residence.

(2) Overnight parking on trips away from the headquarters and employee's primary residence, except that parking shall not be claimed if expense-free overnight parking is available.

(3) Day parking adjacent to either headquarters office, a temporary job site, or training site, but only if the employee had other reimbursable private or state automobile expenses for the same day. An employee may not prorate weekly or monthly parking fees.

(e) Gasoline, maintenance, and automobile repair expenses will not be allowed.

(f) The mileage reimbursement rates include the cost of maintaining liability insurance at the minimum amount prescribed by a law and collection insurance sufficient to cover the reasonable value of the automobile, less a deductible. When a privately owned automobile operated by a state officer, agent, or employee is damaged by collision or is otherwise accidentally damaged, reimbursement for repair or the deductible to a maximum of $500.00 will be allowed if:

(1) The damage occurred while the automobile was used on official business by permission or authorization of the employing agency; and

(2) The automobile was damaged through no fault of the state officer, agent, or employee; and

(3) The amount claimed is an actual loss to the state officer, agent, or employee, and is not recoverable directly from or through the insurance coverage of any party involved in the accident; and

(4) The loss claimed does not result from a decision of a state officer, agent, or employee not to maintain collision coverage; and

(5) The claim is processed in accordance with the procedures prescribed by the Department of Personnel Administration.

(g) Specialized Vehicles. An employee with a physical disability who must operate a motor vehicle on official state business and who can operate only specially equipped or modified vehicles may claim a rate of 24 cents per mile without certification. Where travel is authorized to and from a common carrier terminal, as specified in section 599.631(b). Supervisors approving these claims must determine the employee's need for the use of such vehicles.

AUTHORIZED RELOCATION EXPENSES

Per Diem - Employees may claim up to 60 days while at the new location until a new permanent residence is found. Specific per diem allowance for excluded employee are attached. Extensions of the per diem may be granted by the Department of Personnel Administration if the employee suffers unusual hardship. Requests for extensions must be submitted to the Relocation Liaison, on a Std. 256 prior to the expiration of the 60 day period. The Relocation Liaison will review the Std. 256 for completeness then forward to the Department of Personnel Administration.

Shipment of Household Goods - The State will pay for the packing, transportation, insurance, storage-in-transit, unpacking and installation of employee's household effects. The employer will issue the relocating employee a "Moving Service Authorization" which the employee will give to any licensed mover. The Moving Service Authorization authorizes the mover to bill the State directly. There is no actual dollar limitation, (the State only pays minimum tariff rates), however there is an 11,000 pound weight limit. If the mover estimates the weight of the household goods to be more than 11,000 pounds, the employee should immediately submit a Std. 256 with the mover's estimate to the Relocation Liaison. The Department of Personnel Administration may approve excess weight provided the employee requests the exception in advance of the actual move.

The State will not pay for the shipment of the following prohibited items:

Automobiles other motor vehicles farm tractor, implements and equipment trailers with or without other property boats all animals, livestock, or pets belongings which are not the property of the immediate family of the officer or employee belongings related to commercial enterprises engaged in by the officer or employee firewood, fuels bricks, sand ceramic wall tile wire fence or other building materials wastepaper and rags.

Storage in Transit - The State will pay for the storage of household goods for up to 60 days. Storage is limited to 11,000 pounds of household goods unless the excess weight has been previously approved by DPA. The storage company should bill the State directly using the authorization of the Moving Service Authorization. Miscellaneous items taken out of storage prior to the moving company delivering all household goods is not reimbursable and must be paid by the employee.

Sale of Residence - The State will pay for certain costs associated with the sale of the employee's dwelling which was his/her residence at the time of notification of the transfer.

Reimbursable costs are:

Brokerage Commission, Escrow fees, Title insurance, Prepayment penalties, Local taxes, charges or fees required to consummate the sale. Miscellaneous sellers costs up to $200.00.

Nonreimbursable costs are:

Seller's Points, Property tax, Repair work and re-inspection fees.

Excluded employees have two years from the reporting date at the new headquarters to submit a claim for reimbursement of seller's costs. There is no extension of the time limit for Non-represented employees.

Settlement of a Lease - The State will pay for the settlement of a lease which was entered into prior to notification of the transfer. Claims for payment of the lease settlement must be submitted within 9 months from the reporting date at the new headquarters.

Movement of a Trailer Coach - The State will pay for the actual cost of transporting the mobile home to the new location plus up to $2,500 for disassembly and assembly of the trailer. Request for reimbursement in excess of $2,500 must be submitted to DPA on a Std. 256 prior to the move; approval will only be given for the lowest of three bids. Household goods must be shipped in the mobile home unless DPA approves a separate shipment.

Miscellaneous - There is a $200.00 miscellaneous allowance with documentation and certification, which is intended to assist the employee in establishing the new household. This allowance should be used to pay utility installation fees, appliance hook-up fees and the like. It is appropriate to use this allowance for cable hook-up. This allowance may not be used to satisfy deposit requirements. The allowance may not be claimed if moving a mobile home; hook-up, etc., are included in the mobile home set-up charge.

Mileage - The employee may be reimbursed 24 cents per mile for one vehicle to make one one-way trip between the old residence and the new residence. Anything over locating cents is considered taxable income.

Private car mileage for the purpose of locating housing at the new location is not reimbursable.

EXPENSES INCURRED PRIOR TO THE OFFICIAL TRANSFER CANNOT BE CLAIMED.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
THREATS AGAINST PEACE OFFICERS (LOCAL AGENCIES)

For State Controller Use Only
(19) Program Number 00163
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program 163

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) TAP-1, (03)	
(23) TAP-1, (04)(1)(e)	
(24) TAP-1, (04)(2)(e)	
(25) TAP-1, (06)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1249, Statutes of 1992, and Chapter 666, Statutes of 1995, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1249, Statutes of 1992, and Chapter 666, Statutes of 1995.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1249, Statutes of 1992, and Chapter 666, Statutes of 1995, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number **( ) - Ext.**

E-Mail Address

Program 163	THREATS AGAINST PEACE OFFICERS (LOCAL AGENCIES) Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form TAP-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form TAP-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., TAP-1, (03), means the information is located on form TAP-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS THREATS AGAINST PEACE OFFICERS CLAIM SUMMARY	FORM TAP-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	19___/20___

Claim Statistics

(03) Number of peace officers relocated in the fiscal year of claim	

Direct Costs	**Object Accounts**				
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Employee Reimburse-ment	(e) Total
1. Moving and Relocation Expenses (7/1/95 - 12/31/95)					
2. Moving and Relocation Expenses (1/1/96 - Present)					
(05) Total Direct Costs					

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

THREATS AGAINST PEACE OFFICERS CLAIM SUMMARY Instructions	FORM TAP-1

(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 form TAP-1 should be completed for each department.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form TAP-1 must be filed for a reimbursement claim. Do not complete form TAP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form TAP-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of peace officers relocated in the fiscal year of claim due to credible threats.

(04) Reimbursable Components. For each reimbursable component, enter the total from form TAP-2, line (05), columns (d), (e), (f), and (g) to form TAP-1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (e).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS THREATS AGAINST PEACE OFFICERS COMPONENT/ACTIVITY COST DETAIL	FORM TAP-2

(01) Claimant	(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Moving and Relocation Expenses (7/1/95 - 12/31/95)

☐ Moving and Relocation Expenses (1/1/96 - Present)

(04) Description of Expenses: Complete columns (a) through (g).

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Employee Reimburse-ment
(05) Total ☐ Subtotal ☐ Page:____of____						

THREATS AGAINST PEACE OFFICERS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM TAP-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form TAP-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**							**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate			Benefits = Benefit Rate x Salaries			
Services and Supplies Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Dates of Service			Itemized Cost of Services Performed		Invoice
Employee Reimburse-ment	Name of Peace Officer	Date of Receipt of Notification of Threat	Date of Moving and Relocation Expenses				Amount of Reimburse-ment	Invoices

(05) Total line (04), columns (d), (e), (f), and (g) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form TAP-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

UNITARY COUNTYWIDE TAX RATE

1. Summary of Chapter 921/87

Chapter 921, Statutes of 1987, amended Revenue and Taxation Code § 98.9 which requires counties to allocate property tax revenue attributable to unitary and operating nonunitary property on the basis of a new formula beginning with fiscal year 1988/89. In addition, counties are required to establish a single countywide tax rate area to which the assessed value of all unitary and operating nonunitary property will be assigned, and to issue each state assessee, other than a regulated railway company, a single tax bill for such property. Chapter 1167, Statutes of 1994, has revised the numbering of § 98.9 to § 100.

On August 24, 1989, the Commission on State Mandates determined that Chapter 921, Statutes of 1987 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's amended parameters and guidelines by the Commission on State Mandates. Funding for payment of additional 1993/94, 1994/95, 1995/96, and 1996/97 costs may be made available in a future appropriations act subject to approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year.

5. Filing Deadline

A. Amended Claims

Amended claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1993/94, 1994/95, and 1995/96 fiscal years must be filed with the State Controller's Office and postmarked by July 28, 1997. If the reimbursement claim is filed after the deadline of July 28, 1997, the approved claim must be reduced by a late penalty of 10%, not to

exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1996/97 reimbursement claim must be filed by November 30, 1997.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19 __/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the direct and indirect cost of labor, supplies, services, travel expenses, and acquisition of fixed assets for the following mandated components:

Ongoing Costs:

A. Tax Bill Issuance

Issuance to each state assessee, other than a regulated railway company, of a single tax bill in the county.

B. Annual Computation of Tax Rates

Computation of each year's unitary tax rates for all unitary and operating nonunitary property.

C. Tax Roll Processing

Additional tax roll processing, e.g., application of Special Assessments, necessary to specifically process the unitary utility assessments received from the State Board of Equalization.

D. Allocation Formulas and Revenue Distribution

Calculation of each year's allocation formulas and subsequent distribution of collected unitary tax revenues.

E. Error Corrections

Correcting tax bills for assessments erroneously placed in the Countywide Tax Rate Area by the State Board of Equalization.

F. Research and Explanations

Research and explanations to local agencies or to assessee, (e.g., either in the application of special assessments to unitary utility properties, or when unitary utility properties subsequently change.)

Allowable costs include, but are not limited to, salaries and benefits, services and supplies, postage, travel, workshops, contracted or noncontracted consultation services, computer analysis, programming, computer machine time, microcomputer hardware and software, and overhead and related costs, all of which are attributable to the implementation and ongoing maintenance required to comply with the provisions of this mandate.

G. Form CTR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CTR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) 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 actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Office Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel Expenses

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing the validity of the expenditures.

(5) Fixed Assets (Land, Building, Equipment, and Fixtures)

Compensation for fixed asset costs are reimbursable utilizing the procedure provided in the Office and Management Circular A-87 (OMB A-87). Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency's service-wide cost allocation plan under the cost element "Use Allowance". Where a depreciation method is followed, adequate property records must be maintained and any generally accepted method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

List the cost of fixed assets that have been acquired specifically for the purpose of this mandate. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset which is used for purposes of the program is reimbursable.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

H. Form CTR-1, Claim Summary

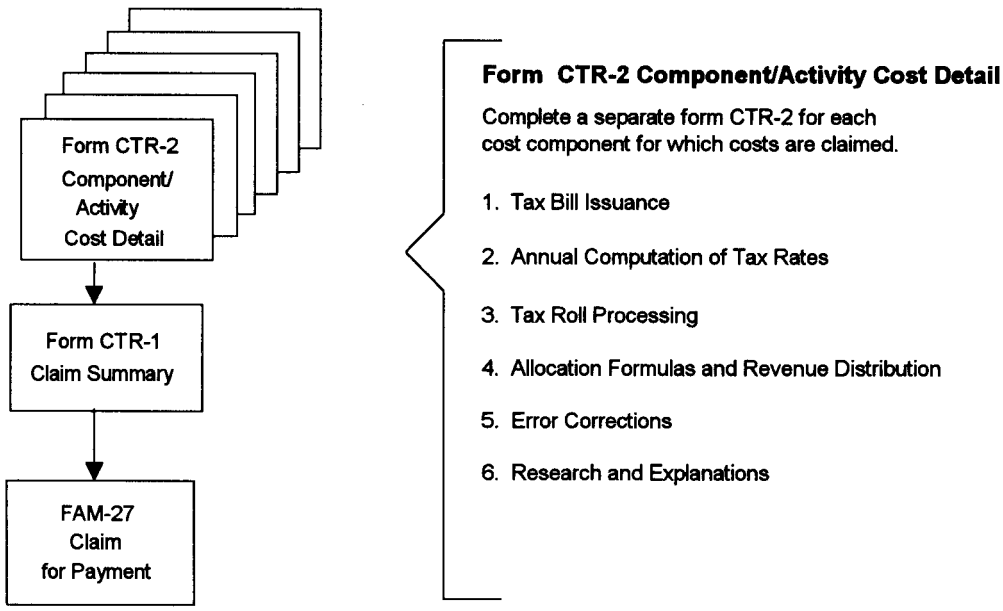
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. Claim statistics require the claimant to show the following information related to the claim: (1) The total cost for preparing and mailing tax bills to properties in the 1986/87 fiscal year which were subsequently identified for assessment utilizing a unitary tax rate, and (2) the number of unitary tax bills mailed in the fiscal year of claim. Direct costs summarized on this form are derived from form CTR-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

I. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form CTR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
UNITARY COUNTYWIDE TAX RATE

For State Controller Use Only	Program
(19) Program Number 00090	090
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box | Suite

City | State | Zip Code

Reimbursement Claim Data	
(22) CTR-1, (03)(a)	
(23) CTR-1, (03)(b)	
(24) CTR-1, (04)(1)(e)	
(25) CTR-1, (04)(2)(e)	
(26) CTR-1, (04)(3)(e)	
(27) CTR-1, (04)(4)(e)	
(28) CTR-1, (04)(5)(e)	
(29) CTR-1, (04)(6)(e)	
(30) CTR-1, (06)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 921, Statutes of 1987, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 921, Statutes of 1987.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 921, Statutes of 1987, set forth on the attached statements.

Signature of Authorized Officer | Date

Type or Print Name | Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - Ext.

E-Mail Address

Program 090	UNITARY COUNTYWIDE TAX RATE Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CTR-1 and enter the amount from line (15). If more than one form is completed due to multiple department involvement in this mandate, add line (15) of each form.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form CTR-1, line (15). If more than one form is completed due to multiple department involvement in this mandate, add line (15) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., CTR-1, (03)(a), means the information is located on form CTR-1, block (03), line (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 090	MANDATED COSTS UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY	FORM CTR-1

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement ☐	
	Estimated ☐	20___/20___

Claim Statistics

(03) (a) Total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year which were subsequently identified for assessment utilizing a unitary tax rate	
(b) Number of unitary tax bills mailed in the fiscal year of claim	

Direct Costs	**Object Accounts**				
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Total
1. Tax Bill Issuance					
2. Annual Compilation of Tax Rates					
3. Tax Roll Processing					
4. Allocation Formulas and Revenue Distribution					
5. Error Corrections					
6. Research and Explanations					
(05) Total Direct Costs					

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	

Cost Reduction

(09) 1986-87 Base Year Cost	[From line (03)(a)]	
(10) Change in the Implicit Price Deflator	[Enter 1.470 for 2001-02 F.Y.]	
(11) Subtotal	[Multiply line (09) by line (10)]	
(12) Increased Costs	[Subtract line (11) from line (08)]	
(13) Less: Offsetting Savings		
(14) Less: Other Reimbursements		
(15) Total Claimed Amount	[Line (12) - {line (13) + line (14)}]	

Program 090	UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY Instructions	FORM CTR-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

From CTR-1 must be filed for a reimbursement claim. Do not complete form CTR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CTR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) (a) Enter the total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year were subsequently identified for assessment utilizing a unitary tax rate.

(b) Enter the number of unitary tax bills mailed in the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form CTR-2, line (05), columns (d), (e), (f), and (g) to form CTR-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (e).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply total Salaries and Benefits, line (05)(a) and line (05)(b), by the Indirect Cost Rate, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).

(09) Enter the amount from line (03)(a), the 1986-87 Base Year Cost.

(10) Change in the Implicit Price Deflator. Enter the adjustment factor of 1.470 for the 2001-02 fiscal year.

(11) Subtotal. Multiply line (09) by line (10).

(12) Increased Costs. Subtract line (11) from line (08).

(13) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(14) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(15) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (13), and Other Reimbursements, line (14), from Increased Costs, line (12). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS UNITARY COUNTYWIDE TAX RATE COMPONENT/ACTIVITY COST DETAIL	FORM CTR-2

(01) Claimant	(02) Fiscal Year

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

- ☐ Tax Bill Issuance
- ☐ Annual Computation of Tax Rates
- ☐ Tax Roll Processing
- ☐ Allocation of Formulas and Revenue Distribution
- ☐ Error Corrections
- ☐ Research and Explanations

(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	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets
(05) Total ☐ Subtotal ☐ Page:____of____						

UNITARY COUNTYWIDE TAX RATE COMPONENT/ACTIVITY COST DETAIL Instructions	FORM CTR-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 form CTR-2 should be completed for each department.

(02) Enter the fiscal year in which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CTR-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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 and travel expenses. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	**Columns**							**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title Activities	Benefit Rate	Hours Worked		Benefits = Benefit Rate x Salaries			
Services and Supplies Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed		Invoice
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode				Rate x Days or Miles Total Travel Cost	
Fixed Assets	Description of Equipment Purchased Equipment ID Numbers	Unit Cost	Quantity Used				Itemized Cost of Fixed Asset Purchased	Invoice

(05) Total line (04), columns (d), (e), (f), and (g) 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 for the activity, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form CTR-1, block (04), columns (a), (b), (c), and (d).

VERY HIGH FIRE HAZARD SEVERITY ZONES

Government Code Sections 51175 through 51189
Health and Safety Code Sections 13108.5 and 13132.7
Chapter 1188, Statutes of 1992
Chapter 843, Statutes of 1994
Chapter 333, Statutes of 1995

1. Summary of Chapters 1188/92, 843/94, and 333/95

In an effort to reduce the spread of uncontrolled fires, the Legislature enacted Chapter 1188, Statutes of 1992, Chapter 843, Statutes of 1994, and Chapter 333, Statutes of 1995, which require the identity of very high fire hazard severity zones throughout the State. Pursuant to Government Code Section 51178, the State Director of Forestry and Fire Protection is required to identify areas in the state as "very high fire hazard severity zones" and send a transmittal identifying the zones to affected local agencies. Government Code Section 51178 required the State to identify such zones in 15 specified counties by January 1, 1995.[1]

Identification of "very high fire hazard severity zones" in all other counties was to be completed by the State by January 1, 1996. Thereafter, the State Director of Forestry and Fire Protection is required to periodically review, every five years, the areas in the state identified as "very high fire hazard severity zones" and make further recommendations regarding those areas as necessary. (Gov. Code § 51181).

On April 29, 1999, the Commission on State Mandates determined that Chapter 1188, Statutes of 1992, Chapter 843, Statutes of 1994, and Chapter 333, Statutes of 1995, resulted in a state mandate that is partially reimbursable within the meaning of Article XIII B, Section 6 of the of the California Constitution for the following reimbursable state mandated activities:

- Making the information contained in the State's recommendation identifying an area as a "very high fire hazard severity zone," available to the public in a format that is understandable and accessible to the general public, including, but not limited to, maps within 30 days of receiving the State's recommendation. (Gov. Code § 51178.5).
- Adopting an ordinance consistent with the Model Ordinance adopted by the State Fire Marshall, within 120 days of receiving the State's recommendation, which designates the "very high fire hazard severity zones" and describes the required maintenance standards in those designated areas. Local agencies are exempt from this requirement if the ordinances of the local agency, adopted on or before December 31, 1992, impose standards that are equivalent to, or more restrictive than, the standards imposed by the test claim legislation. (Gov. Code § 51179).
- Sending additional notification of the maintenance requirements imposed by Government Code Section 51182 to property owners and occupiers on an annual basis.

2. Eligible Claimants

Any city, county, city and county, or special district responsible for fire protection within a very high fire hazard severity zone that has incurred increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

[1] The 15 counties specified in Section 51178 are Alameda, Contra Costa, Los Angeles, Marin, Napa, Orange, Riverside, San Bernardino, San Francisco, San Mateo, Santa Barbara, Santa Clara, Solano, Sonoma, and Ventura.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims will be made available in a future appropriation act subject to approval of the Legislature and the Governor.

To determine if funding is available for the current fiscal year refer to the schedule, "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in October of each year to city fiscal officers, county auditors, and administrators of special districts.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds $200 per program per fiscal year.

However, any county, as fiscal agent for special districts, may submit a combined claim in excess of $200 on behalf of one or more districts within the county even if the individual district's claim does not exceed $200. A combined claim must show the individual claim costs for each special district. Once a combined claim is filed all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county and the State Controller's Office with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

C. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1996-97, 1997-98, and 1998-99 fiscal years must be filed with the State Controller's Office and postmarked by February 28, 2000. If the reimbursement claim is filed after the deadline of February 28, 2000, the approved claim must be reduced by a penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1999-00 fiscal year must be filed with the State Controller's Office and postmarked by February 28, 2000. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1999-00 reimbursement claim must be filed by January 15, 2001.

D. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs," contained in the cover letter for mandated cost programs issued annually in September that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the

agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

5. Reimbursable Activities

For each eligible claimant all direct and indirect costs of labor, materials and supplies, contract services, training, and travel for the following activities only are eligible for reimbursement:

A. Review

Reviewing and analyzing State recommendations, maps, and other related materials.

B. Information

Making the information contained in the State's recommendation identifying an area as a "very high fire hazard severity zone" available to the public in a format that is understandable and accessible to the general public. This activity includes, but is not limited to, the development of maps and overlays.

C. Adoption of Ordinance

Adopting an ordinance, consistent with the Model Ordinance adopted by the State Fire Marshal within 120 days of receiving the State's recommendation, which designates the "very high fire hazard severity zones" and describes the required maintenance standards in those designated areas. This activity includes the following:

(1) Drafting and adoption of an ordinance.

(2) Publication of the ordinance.

The components listed in Activities A, B, and C are eligible for reimbursement any time the State updates its recommendations through the creation of new zones, or by changing the boundaries of existing zones.

D. Notification

Sending additional notification of the maintenance requirements imposed by Government Code Section 51182 to property owners and occupiers on an annual basis.

(1) Development of a manual or computer database or file for the names and addresses of owners and occupiers of property within "very high fire hazard severity zones" to the extent such information is not already maintained by the claimant. (One time activity)

(2) Input of names and addresses of owners and occupiers of property within "very high fire hazard severity zones" in the database or file. (One time activity)

(3) Updating the database or file containing the names and addresses of owners and occupiers of property within the "very high fire hazard severity zones" to the extent such information is not already maintained by the claimant.

(4) Development of the notice describing the maintenance requirements imposed by Government Code Section 51182. (One time activity)

(5) Mailing the notice describing the maintenance requirements imposed by Government Code Section 51182 to owners and occupiers of property within "very high fire hazard severity zones" on an annual basis.

6. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected under the Public Records Act (Gov. Code § 6250 et al.), federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

7. Claiming Forms and Instructions

The diagram, "Illustration of Claim Forms," provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms VHFH-1 and VHFH-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form VHFH-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form VHFH-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid 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 the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the prorated portion used to comply with this mandate. Purchase shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant.

Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive dates, destination points, and costs.

Source documents may include, but are not limited to, receipts, employee travel expense claims, and other documents evidencing th

(5) Training

Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the training expenses.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form VHFH-1, Claim Summary

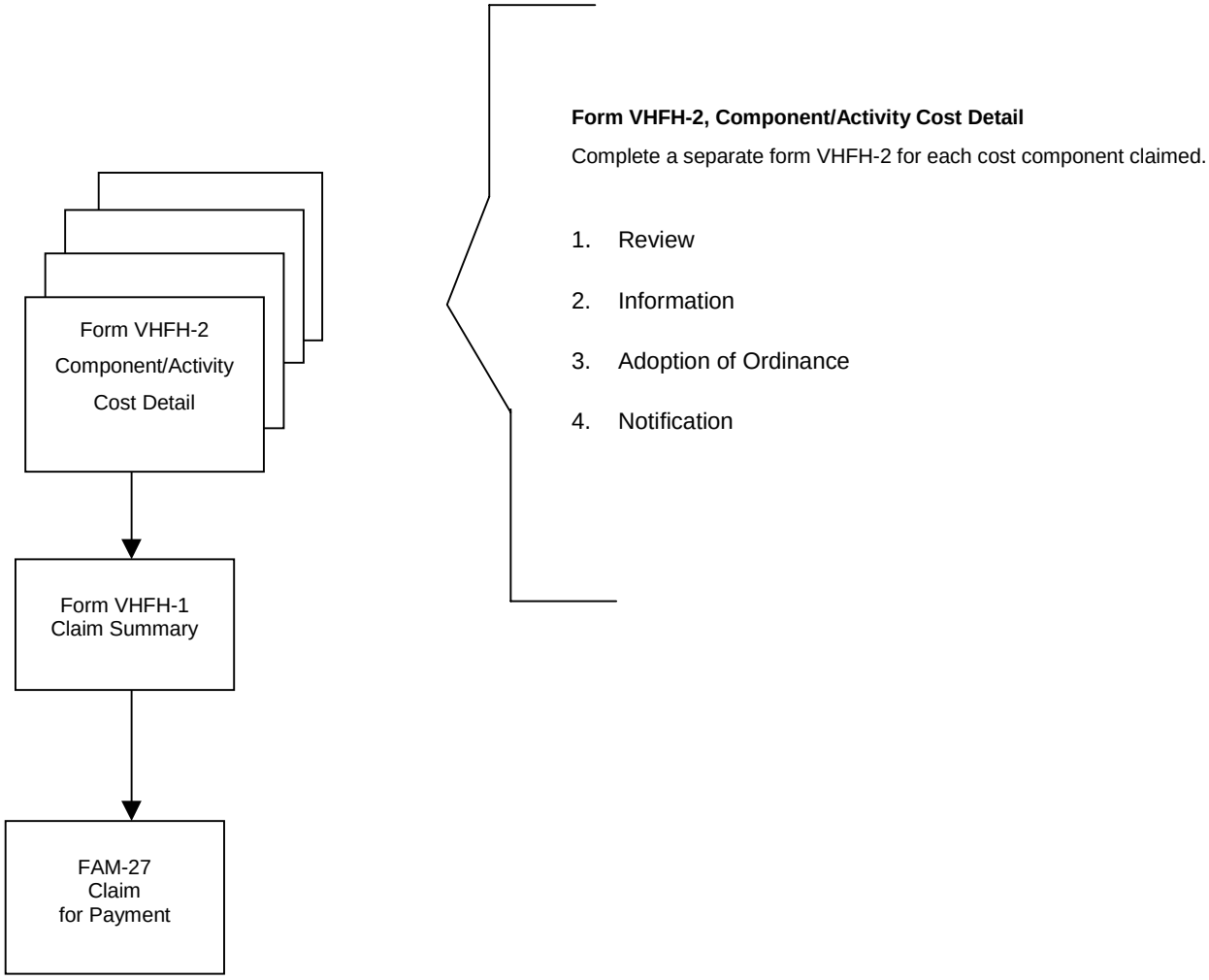
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. Direct costs summarized on this form are derived from VHFH-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form VHFH-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

VERY HIGH FIRE HAZARD SEVERITY ZONES

For State Controller Use Only	Program
(19) Program Number 00181	181
(20) Date Filed ____/____/____	
(21) LRS Input ____/____/____	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Reimbursement Claim Data	
(22) VHFH-1, (03)	
(23) VHFH-1, (04)(1)(f)	
(24) VHFH-1, (04)(2)(f)	
(25) VHFH-1, (04)(3)(f)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) **20___/20___**	(12) **20___/20___**
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1188, Statutes of 1992, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1188, Statutes of 1992.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1188, Statutes of 1992, set forth on the attached statements.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - **Ext.**

E-Mail Address

Program 181	VERY HIGH FIRE HAZARD SEVERITY ZONES Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form VHFH-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, 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 reimbursement claim from form VHFH-1, line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in 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., VHFH-1, (03), means the information is located on form VHFH-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification**.

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS VERY HIGH FIRE HAZARD SEVERITY ZONES CLAIM SUMMARY	FORM VHFH-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/20___
(03) Number of Notices Sent to Owners and Occupiers of Property		

Direct Costs	**Object Accounts**					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Travel and Training	(e) Contract Services	(f) Total
1. Review						
2. Information						
3. Adoption of Ordinance						
4. Notification						
(05) Total Direct Costs						

Indirect Costs		
(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x line (05)(a) + line (05)(b)]	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	

Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) – {line (09) + line (10)}]	

VERY HIGH FIRE HAZARD SEVERITY ZONES CLAIM SUMMARY Instructions	FORM VHFH-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form VHFH-1 must be filed for a reimbursement claim. Do not complete form VHFH-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form VHFH-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of notices sent to owners and occupiers of property with "very high fire hazard severity zones," during the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the total from form VHFH-2, line (05), columns (d), (e), (f), and (g) to form VHFH-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.

(07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).

(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 Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, 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 (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS VERY HIGH FIRE HAZARD SEVERITY ZONES COMPONENT/ACTIVITY COST DETAIL	FORM VHFH-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

☐ Review ☐ Adoption of Ordinance

☐ Information ☐ Notification

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Services and Supplies	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Travel and Training	(h) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____							

VERY HIGH FIRE HAZARD SEVERITY ZONES COMPONENT/ACTIVITY COST DETAIL Instructions	FORM VHFH-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form VHFH-2 shall be prepared for each component which applies.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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, travel, training, and contract services. **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 two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	**Columns**								**Submit these supporting documents with the claim**
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	**(h)**	
Salaries	Employee Name Title Activities Performed	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits		Benefit Rate			Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used			
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode				Total Travel Cost = Rate x Days or Miles		
Training	Employee Name/Title Name of Class		Dates Attended				Registration Fee		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Itemized Cost of Services Performed	Invoice

(05) Total line (04), columns (d), (e), (f), (g), and (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 component/ activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form VHFH-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row.