In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller’s Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Cal Grant: Opt-Out Notice and Grade Point Average Submission program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program’s Parameters and Guidelines (Ps & Gs). The Ps & Gs are included as an integral part of the claiming instructions.

On January 26, 2018, CSM adopted a Statement of Decision finding that the test claim legislation imposes a reimbursable state-mandated program upon school districts within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

**Exception**

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

**Eligible Claimants**

With the exception of community colleges, any school district, as defined in GC section 17519 that incurs increased costs as a result of this mandate is eligible to claim for reimbursement. Charter schools are not eligible to claim reimbursement.

**Reimbursement Claim Deadline**

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for the period beginning July 1, 2015, through June 30, 2016, for fiscal year 2015-16, and the period beginning July 1, 2016, through June 30, 2017, for fiscal year 2016-17, and must be filed with the SCO by **December 26, 2018**. Refer to pages 2 and 3 of the Ps & Gs for the effective date of each reimbursable activity. Annual reimbursement claims for fiscal year 2017-18 must be filed with the SCO by **February 15, 2019**. Claims filed after the deadline must be reduced by a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

**Penalty**

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

- **Annual Reimbursement Claims**
  
  When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; not to exceed $10,000, pursuant to GC section 17568.
Minimum Claim Cost

GC section 17564(a), states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars ($1,000), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds $1,000, even if the individual school district’s claim does not each exceed $1,000. If the total costs for a given fiscal year do not exceed $1,000, no reimbursement will be allowed except as otherwise allowed by GC section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to SCO at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: “I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct,” and must further comply with the requirements of Code of Civil Procedure section 2015.5.

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

Audit of Costs

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

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

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

Record Retention

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

Claim Submission

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

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

Use the following mailing addresses:

If delivered by U.S. Postal Service: If delivered by other delivery services:
Office of the State Controller Office of the State Controller
Attn: Local Reimbursements Section Attn: Local Reimbursements Section
Local Government Programs and Local Government Programs and
Services Division Services Division
P.O. Box 942850 3301 C Street, Suite 700
Sacramento, CA  94250 Sacramento, CA  95816

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

Education Code Section 69432.9(d), Statutes 2014, Chapter 679 (AB 2160); and Education Code Section 69432.9(c)(2) and (d)(1), Statutes 2016, Chapter 82 (AB 2908)

Cal Grant: Opt-Out Notice and Grade Point Average Submission

16-TC-02

The period of reimbursement begins on July 1, 2015, or on the later effective date of January 1, 2017 for specified activities.

I. SUMMARY OF THE MANDATE

These Parameters and Guidelines address the mandated activities performed by K-12 school districts for pupils in grades 11 and 12 to assist the California Student Aid Commission (CSAC) in determining their eligibility for Cal Grant A or B awards, through which the State provides financial assistance to college students.

On January 26, 2018, the Commission on State Mandates (Commission) adopted the Decision finding that the test claim statutes impose a reimbursable state-mandated program on school districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 to provide a written Cal Grant opt-out notice pursuant to Education Code section 69432.9(d) (Stats. 2014, ch. 679; Stats. 2016, ch. 82) and to electronically submit the grade point averages (GPAs) for all grade 12 pupils each academic year to CSAC, except for pupils who opt out in accordance with section 69432.9(d), pursuant to Education Code section 69432.9(c)(2) (Stats. 2014, ch. 679).

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The claimant filed the Test Claim on June 26, 2017, establishing eligibility for reimbursement for the 2015-2016 fiscal year, beginning July 1, 2015. However, Statutes 2016, chapter 82 became effective on January 1, 2017, establishing the period of reimbursement for the activity to provide a written opt-out notice by January 1 to all grade 11 pupils, beginning with the class of 2018, beginning January 1 2017.

1 Note that the underlying Test Claim was entitled “Cal Grant: Grade Point Average and Graduation Certification, 16-TC-02” but that the Parameters and Guidelines have been renamed consistent with the activities approved for reimbursement.
Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller (Controller) within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a school district may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code §17560(b).)
5. If the total costs for a given fiscal year do not exceed $1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to State law.

IV. REIMBURSABLE ACTIVITIES

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, and declarations. Declarations must include a certification or declaration stating, “I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct,” and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, State, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

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

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

A. Provide a written Cal Grant opt-out notice pursuant to Education Code section 69432.9(d) (Stats. 2014, ch. 679; Stats. 2016, ch. 82) as follows:
   1. Beginning July 1, 2015, provide written notice by October 15, 2015 and 2016, to all grade 12 pupils in the class of 2016 and class of 2017, which (1) states “the pupil will
be deemed a Cal Grant applicant unless the pupil opts out within a period of time specified in the notice, which shall not be less than 30 days;” (2) identifies when the school will first send grade point averages to the California Student Aid Commission (CSAC); and (3) provides an opportunity for the pupil to opt out of being automatically deemed a Cal Grant applicant.

2. Beginning January 1, 2017, provide written notice by January 1 to all grade 11 pupils, beginning with the class of 2018, which (1) states “the pupil will be deemed a Cal Grant applicant unless the pupil opts out within a period of time specified in the notice, which shall not be less than 30 days;” (2) identifies when the school will first send grade point averages to CSAC; and (3) provides an opportunity for the pupil to opt out of being automatically deemed a Cal Grant applicant.

Reimbursement is not required to develop an opt-out notice because CSAC has developed an opt-out notice form, which is available on its website.

B. Beginning July 1, 2015, electronically submit to CSAC the GPAs for all grade 12 pupils each academic year to CSAC, except for pupils who opt out in accordance with section 69432.9(d), pursuant to Education Code section 69432.9(c)(2) (Stats. 2014, ch. 679).

Beginning January 1, 2016, the GPAs shall be electronically submitted to CSAC on a “standardized form.” (Stats. 2015, ch. 637.)

Beginning January 1, 2017 the GPAs must be electronically submitted by October 1 of each academic year, except for pupils who opt out in accordance with section 69432.9(d). (Ed. Code, § 69432.9(c)(2), Stats. 2016, ch. 82).

Reimbursement is not required to calculate or certify GPAs or provide SSNs to CSAC.

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV., Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

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

1. Salaries and Benefits

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

2. Materials and Supplies

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

3. Contracted Services

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

4. Fixed Assets

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

B. Indirect Cost Rates

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

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

School districts must use the California Department of Education approved indirect cost rate for the year that funds are expended.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in

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2 This refers to title 2, division 4, part 7, chapter 4 of the Government Code.
Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Any offsetting revenue 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 from any source, including but not limited to, service fees collected, federal funds, and other applicable State funds, shall be identified and deducted from any claim submitted for reimbursement.

Grant funds received by school districts under the College Readiness Block Grant (Ed. Code, § 41580) must be identified by a school district as offsetting revenues on a reimbursement claim if the district uses the grant funds for this program.

VIII. STATE CONTROLLER’S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires State reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from these Parameters and Guidelines and the Decision on the Test Claim and Parameters and Guidelines adopted by the Commission.

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

IX. REMEDIES BEFORE THE COMMISSION

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

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

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The decisions adopted for the Test Claim and Parameters and Guidelines are legally binding on all parties and provide the legal and factual basis for the Parameters and Guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.
### Form FAM-27 (New 8/18)

**Program:** 370

**CAL GRANT: OPT-OUT NOTICE AND GRADE POINT AVERAGE SUBMISSION CLAIM FOR PAYMENT**

**For State Controller Use Only**

<table>
<thead>
<tr>
<th>(01) Claimant Identification Number</th>
<th>Reimbursement Claim Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>(02) Claimant Name</td>
<td>(22) FORM 1, (04) A. 1. (e)</td>
</tr>
<tr>
<td>County of Location</td>
<td>(23) FORM 1, (04) A. 2. (e)</td>
</tr>
<tr>
<td>Street Address or P.O. Box</td>
<td>(24) FORM 1, (04) B. (e)</td>
</tr>
<tr>
<td>City</td>
<td>(25) FORM 1, (06)</td>
</tr>
<tr>
<td>State</td>
<td>(26) FORM 1, (07)</td>
</tr>
<tr>
<td>Zip Code</td>
<td>(27) FORM 1, (09)</td>
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**Type of Claim**

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<tr>
<th>(03)</th>
<th>(09) Reimbursement</th>
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<tbody>
<tr>
<td>(04)</td>
<td>(10) Combined</td>
</tr>
<tr>
<td>(05)</td>
<td>(11) Amended</td>
</tr>
</tbody>
</table>

**Fiscal Year of Cost**

<table>
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<tr>
<th>(06)</th>
<th>(12)</th>
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</table>

**Total Claimed Amount**

<table>
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<th>(07)</th>
<th>(13)</th>
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Less: 10% Late Penalty (refer to attached Instructions)

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<tr>
<th>(14)</th>
<th>(32)</th>
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</table>

Less: Prior Claim Payment Received

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<tr>
<th>(15)</th>
<th>(33)</th>
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**Net Claimed Amount**

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<th>(16)</th>
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</thead>
</table>

Due from State

<table>
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<tr>
<th>(08)</th>
<th>(17)</th>
</tr>
</thead>
</table>

Due to State

<table>
<thead>
<tr>
<th>(09)</th>
<th>(18)</th>
</tr>
</thead>
</table>

**Certification of Claim**

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Date Signed

Telephone Number

Email Address

Type or Print Name and Title of Authorized Signatory

(38) Name of Agency Contact Person for Claim

Telephone Number

Email Address

Name of Consulting Firm/Claim Preparer

Telephone Number

Email Address
CAL GRANT: OPT-OUT NOTICE AND
GRADE POINT AVERAGE SUBMISSION
CLAIM FOR PAYMENT
INSTRUCTIONS

(01) Enter the claimant identification number assigned by the State Controller’s Office.

(02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.

(03) to (08) Leave blank.

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

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

(11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year in which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim as shown on Form 1, line (11). The total claimed amount must exceed $1,000; minimum claim must be $1,001.

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

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

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

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

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

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

(19) to (21) Leave blank.

(22) to (28) Bring forward the cost information as specified on the left-hand column of lines (22) through (28) for the reimbursement claim, e.g., Form 1, (04) A. 1. (e) means the information is located on Form 1, block (04), line A. 1., 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. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. Completion of this data block will expedite the process.

(29) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency’s authorized officer, type or print name and title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. (Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)

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

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

Address, if delivered by U.S. Postal Service: 
Office of the State Controller 
Attn: Local Reimbursements Section 
Local Government Programs and Services Division 
P.O. Box 942850 
Sacramento, CA 94250

Address, if delivered by other delivery service: 
Office of the State Controller 
Attn: Local Reimbursements Section 
Local Government Programs and Services Division 
3301 C Street, Suite 700 
Sacramento, CA 95816

Form FAM-27 (New 8/18)
(01) Claimant | (02) Fiscal Year 20___/20___
(03) Leave blank.

<table>
<thead>
<tr>
<th>(04) Reimbursable Activities</th>
<th>(a) Salaries and Benefits</th>
<th>(b) Materials and Supplies</th>
<th>(c) Contract Services</th>
<th>(d) Fixed Assets</th>
<th>(e) Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Provide a written Cal Grant opt-out notice pursuant to Education Code (EC) section 69432.9(d) as follows:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Beginning July 1, 2015, provide written notice by October 15, 2015 and 2016, to all grade 12 pupils in the class of 2016 and class of 2017.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>(Reimbursable for fiscal years 2015-16 and 2016-17 only)</em></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Beginning January 1, 2017, provide written notice by January 1 to all grade 11 pupils, beginning with the class of 2018.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Electronically submit the Grade Point Averages (GPAs) for all grade 12 pupils each academic year to the California Student Aid Commission (CSAC), except for pupils who opt out in accordance with EC section 69432.9(d), pursuant to EC section 69432.9(c)(2).</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><em>(See Form 1, Claim Summary Instructions for applicable fiscal year of claim.)</em></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(05) Total Direct Costs

<table>
<thead>
<tr>
<th>(06) Indirect Cost Rate</th>
<th>%</th>
</tr>
</thead>
</table>

(07) Total Indirect Costs 

(08) Total Direct and Indirect Costs

Cost Reduction

| (09) Less: Offsetting Revenues *(see Attachment A)* |
|-------------------------|---|

<table>
<thead>
<tr>
<th>(10) Less: Other Reimbursements</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>(11) Total Claimed Amount</th>
<th></th>
</tr>
</thead>
</table>

New 8/18
(01) Enter the name of the claimant.

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

(03) Leave blank.

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

Activity A

Developing an opt-out notice is not a reimbursable activity because CSAC has developed an opt-out notice form, which is available on its website.

Activity B

Initial Claims:
Fiscal Year 2015-16
- July 1, 2015 – December 31, 2015
  Beginning July 1, 2015, electronically submit to the CSAC, the GPAs for all grade 12 pupils each academic year to CSAC, except for pupils who opt out in accordance with section 69432.9(d), pursuant to Education Code (EC) section 69432.9(c)(2) (Stats. 2014, ch. 679.)
  Beginning January 1, 2016, the GPAs shall be electronically submitted to CSAC on a “standardized form”. (Stats. 2015, ch. 637.)

Fiscal Year 2016-17
- July 1, 2016 – December 31, 2016
  Beginning January 1, 2016, the GPAs shall be electronically submitted to CSAC on a “standardized form”. (Stats. 2015, ch. 637.)
- January 1, 2017 – June 30, 2017
  Beginning January 1, 2017, the GPAs must be electronically submitted by October 1 of each academic year, except for pupils who opt out in accordance with EC section 69432.9(d), pursuant to Education Code (EC) section 69432.9(c)(2) (Stats. 2016, ch. 82.)

Annual Claims:
- For fiscal year 2017-18, starting July 1, 2017
  Beginning January 1, 2017, the GPAs must be electronically submitted by October 1 of each academic year, except for pupils who opt out in accordance with EC section 69432.9(d), pursuant to Education Code (EC) section 69432.9(c)(2) (Stats. 2016, ch. 82.)

Calculating or certifying GPAs or to provide social security numbers to CSAC is not a reimbursable activity.

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

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

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

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

(09) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source. The state and federal funds listed on Attachment A, must be identified as offsetting revenues. Complete Attachment A detailing all offsetting revenues.

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

(11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.
<table>
<thead>
<tr>
<th>(01) Claimant</th>
<th>(02) Fiscal Year 20___/20___</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Offsetting Revenues**

<table>
<thead>
<tr>
<th>(03) Funding received under the College Readiness Block Grant (EC § 41580), if used for the Cal Grant: Opt-Out Notice and Grade Point Average Submission program.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(04) List specific state and/or federal funding received and applied to the reimbursable activities. (Please provide a brief description of the funds)</td>
</tr>
</tbody>
</table>

**A. State Funding:**

1. 
2. 
3. 
4. 
5. 

**(04.1) Subtotal (State Funding)**

**B. Federal Funding:**

1. 
2. 
3. 
4. 
5. 

**(04.2) Subtotal (Federal Funding)**

**(05) Grand Total**

\[ \text{[(line (03) + line (04.1) + line (04.2))]} \]
(01) Enter the name of the claimant.

(02) Enter the fiscal year of costs.

(03) Enter the total funding received under the College Readiness Block Grant (EC § 41580), if used for the Cal Grant: Opt-Out Notice and Grade Point Average Submission program.

(04) A. On lines (04) A. 1. through 5., list any state funding received that will be deducted from the claim submitted for reimbursement. Enter the total costs for each applicable line in column (a) Total.

(04.1) Enter the sum of lines A. 1. through A. 5., column (a).

(04) B. On lines (04) B. 1. through 5., list any federal funding received that will be deducted from the claim submitted for reimbursement. Enter the total costs for each applicable line in column (a) Total.

(04.2) Enter the sum of lines B. 1. through B. 5., column (a).

(05) Total lines (03), (04.1), and (04.2). Carry the amount forward to Form 1, line (09).
**CAL GRANT: OPT-OUT NOTICE AND GRADE POINT AVERAGE SUBMISSION ACTIVITY COST DETAIL**

(01) Claimant

(02) Fiscal Year

20___ / 20___

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

A. Provide a written Cal Grant opt-out notice pursuant to Education Code (EC) section 69432.9(d) as follows:

- 1. Beginning July 1, 2015, provide written notice by October 15, 2015 and 2016, to all grade 12 pupils in the class of 2016 and class of 2017.
- 2. Beginning January 1, 2017, provide written notice by January 1 to all grade 11 pupils, beginning with the class of 2018.

B. Electronically submit the GPAs for all grade 12 pupils each academic year to the California Student Aid Commission, except for pupils who opt out in accordance with EC section 69432.9(d), pursuant to EC section 69432.9(c)(2).

(04) Description of Expenses

<table>
<thead>
<tr>
<th>(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses</th>
<th>(b) Hourly Rate or Unit Cost</th>
<th>(c) Hours Worked</th>
<th>(d) Salaries and Benefits</th>
<th>(e) Materials and Supplies</th>
<th>(f) Contract Services</th>
<th>(g) Fixed Assets</th>
</tr>
</thead>
</table>

(05) Total Subtotal

Page: ____of____
(01) Enter the name of the claimant.

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

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

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

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

<table>
<thead>
<tr>
<th>Object Accounts</th>
<th>Columns</th>
<th>Submit supporting documents with the claim</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
</tr>
<tr>
<td>Salaries and Benefits</td>
<td>Hourly Rate</td>
<td>Hours Worked</td>
</tr>
<tr>
<td>Activities Performed</td>
<td>Benefit Rate</td>
<td>Benefit Rate</td>
</tr>
<tr>
<td>Materials and Supplies</td>
<td>Description of Supplies Used</td>
<td>Unit Cost</td>
</tr>
<tr>
<td>Contract Services</td>
<td>Name of Contractor and Specific Tasks Performed</td>
<td>Hourly Rate</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>Description of Equipment Purchased</td>
<td>Unit Cost X Quantity</td>
</tr>
</tbody>
</table>

(05) Total line (04), 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 activity costs, number each page. Enter totals from line (05), columns (d) through (g) on Form 1, block (04), columns (a) through (d) in the appropriate row.