

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2024-04
Public School Restrooms: Menstrual Products – Program No. 385
October 30, 2024
Revised October 1, 2025

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 Public School Restrooms: Menstrual Products program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps and Gs). The [Ps and Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On March 22, 2024, the CSM adopted its Decision finding that the test claim statute (Education Code section 35292.6, Stats. 2021, Ch. 664), imposes a reimbursable state-mandated program 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

Any "school district" as defined in GC section 17519, except for community colleges, that maintains any combination of classes from grades 6 to 12, inclusive, is eligible to claim reimbursement for increased costs incurred as a result of this mandate.

Reimbursement Claim Deadline

- **Initial Reimbursement Claims**

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 January 1, 2022 through June 30, 2024, must be filed with the SCO and be delivered or postmarked on or before **February 27, 2025**, before a late fee is assessed. A separate claim must be filed for each fiscal year.

- **Annual Reimbursement Claims**

Annual reimbursement claims for subsequent fiscal years may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day.

Claims filed more than one year after the filing date will not be accepted.

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(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 GC sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**).

Reimbursement of Claims

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

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

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

Audit of Costs

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

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later.

However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding **DEP** is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PUBLIC SCHOOL RESTROOMS: MENSTRUAL PRODUCTS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only (19) Program Number 00385 (20) Date Filed (21) LRS Input		PROGRAM 385
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (03)(a)	
County of Location		(23)	FORM 1, (03)(b)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (03)(c)	
City, State, and Zip Code		(25)	FORM 1, (03)(d)(1)	
(03)	Type of Claim	(26)	FORM 1, (03)(d)(2)	
(04)	(09) Reimbursement	(27)	FORM 1, (03)(d)(3)	
(05)	(10) Combined	(28)	FORM 1, (03)(e)(1)	
(06)	(11) Amended	(29)	FORM 1, (03)(e)(2)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (04) A.1.(f)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (04) A.2.(f)	
(14) Less: 10% Late Penalty		(32)	FORM 1, (04) A.3.(f)	
(15) Less: Prior Claim Payment Received		(33)	FORM 1, (04) B.1.(f)	
(16) Net Claimed Amount		(34)	FORM 1, (06)	
(17) Due from State		(35)	FORM 1, (07)	
(18) Due to State		(36)	FORM 1, (09)	
		(37)	FORM 1, (10)	

(38) 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, and claimed costs are for a new program or increased level of services of an existing program. 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	
Type or Print Name and Title of Authorized Signatory	Email Address	
(39) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

PROGRAM 385	PUBLIC SCHOOL RESTROOMS: MENSTRUAL PRODUCTS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (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) Not applicable.
- (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. 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 result from the following penalty calculation formula:
- 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.

PROGRAM 385	PUBLIC SCHOOL RESTROOMS: MENSTRUAL PRODUCTS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
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- (22) to (37) Bring forward the cost information as specified in the left-hand column of lines (22) through (37) for the reimbursement claim, e.g., Form 1, (04) A.1(f), means the information is located on Form 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. 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.
- (38) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, 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 or electronic signature. If submitting by U.S. Postal Service or by other delivery service, attach a copy of the FAM-27 to the top of the claim package.
- (39) 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, claim preparer, telephone number, and email address.
- Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.
- For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 385	PUBLIC SCHOOL RESTROOMS: MENSTRUAL PRODUCTS CLAIM SUMMARY					FORM 1	
(01) Claimant			(02)		Fiscal Year 20 ____ /20 ____		
<i>Note: List eligible schools and other required information on Attachment A.</i>							
(03) (a) Total number of schools in the claimant's jurisdiction that maintain any combination of classes from grades 6 through 12, inclusive.							
(b) Total enrollment of female, and estimated total enrollment of transgender, non-binary, and gender nonconforming pupils in grades 6 to 12 in the claiming period.							
(c) Total number of Title 1 schools in the claimant's jurisdiction identified in (a) above, that met 40-percent poverty level and were required comply with former Education Code (EC) section 35292.6 (Stats. 2017, Ch. 687).							
(d) For <i>each</i> Title 1 school identified in (c) above:							
(1) Total number of all restrooms in the school.							
(2) Total number of women's restrooms in the school.							
(3) Total number of all-gender restrooms in the school.							
(e) For <i>each</i> school that did not meet the 40-percent poverty level under prior law:							
(1) Total number of women's restrooms in the school.							
(2) Total number of all-gender restrooms in the school.							
Direct Costs			Object Accounts				
(04) Reimbursable Activities			(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets
							(f) Total
(See Form 1, Claim Summary Instructions for additional information.)							
A. Stocking an Adequate Supply of Menstrual Products Free of Cost for Pupils							
1. For schools that met the 40-percent pupil poverty level that were required to comply with prior law (former EC section 35292.6, Stats. 2017, Ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in <i>additional</i> restrooms, defined as the sum of all women's restrooms and all-gender restrooms, plus one men's restroom, minus 50 percent of all restrooms (which is not new because it was required by prior law).							
2. For schools that did not meet the 40-percent pupil poverty level subjecting them to the <i>Feminine Hygiene Products</i> mandate under prior law, to stock all women's restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.							
3. Purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons and sanitary napkins) in the new or additional restrooms identified in activities A.1 and A.2 above.							

PROGRAM 385	PUBLIC SCHOOL RESTROOMS: MENSTRUAL PRODUCTS CLAIM SUMMARY						FORM 1		
(01) Claimant				(02) Fiscal Year 20 ____ /20 ____					
Direct Costs				Object Accounts					
(04) Reimbursable Activities (continued)				(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total
(See Form 1, Claim Summary Instructions for additional information.)									
B. Posting a Notice									
1. For all schools to post a notice regarding the requirements of the statutory section in a prominent and conspicuous location in every restroom required to be stocked with menstrual products, available and accessible, free of cost. The notice shall include the text of the statutory section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products.									
(05) Total Direct Costs									
Indirect Costs									
(06) Indirect Cost Rate				[Refer to Claim Summary Instructions]					%
(07) Total Indirect Costs				[Refer to Claim Summary Instructions]					
(08) Total Direct and Indirect Costs				[Line (05)(f) plus line (07)]					
Cost Reduction									
(09) Less: Offsetting Revenues									
(10) Less: Other Reimbursements									
(11) Total Claimed Amount				[Line (08) minus {line (09) plus line (10)}]					

PROGRAM 385	PUBLIC SCHOOL RESTROOMS: MENSTRUAL PRODUCTS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) (a) Enter the total number of schools in the claimant's jurisdiction that maintain any combination of classes from grades 6 through 12, inclusive.
- (b) For *each* school identified in (a) above, enter the total enrollment of female, and estimated total enrollment of transgender, non-binary, and gender nonconforming pupils in grades 6 to 12 in the claim year that may use the menstrual products required by the test claim statute.
- (c) Enter the total number of Title 1 schools in the claimant's jurisdiction identified in (a) above, that met the 40 percent pupil poverty level and were required comply with former EC section 35292.6 (Stats. 2017, Ch. 687).
- (d)(1) Enter the total number of all restrooms in the school (for each Title 1 school identified in (c) above).
- (d)(2) Enter the total number of women's restrooms in the school (for each Title 1 school identified in (c) above).
- (d)(3) Enter the total number of all-gender restrooms in the school (for each Title 1 school identified in (c) above).
- (e)(1) Enter the total number of women's restrooms in the school (for each school that did *not* meet the 40-percent poverty level under prior law).
- (e)(2) Enter the total number of all-gender restrooms in the school (for each school that did *not* meet the 40-percent poverty level under prior law).
- (04) For the reimbursable activities, enter the total from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total the row.

Notes:

Eligible claimants are **not** entitled to reimbursement under these Parameters and Guidelines for the activities and costs approved by the Commission in *Public School Restrooms: Feminine Hygiene Products*, 18-TC-01, which addressed EC section 35292.6 (Stats. 2017, Ch. 687). Those costs may be claimed under *Public School Restrooms: Feminine Hygiene Products (Program 374)*, 18-TC-01.

Reimbursement to purchase and install new dispensers is required to the extent that a school is not already equipped with a sufficient number of dispensers in their restrooms to comply with the mandate, or cannot repair or retrofit a sufficient number of existing dispensers to comply with mandate, whichever is more cost effective.

Reimbursement is not required to stock any products other than menstrual pads and tampons for pupils, or to stock menstrual products in more than one men's restroom per school.

- (05) Total columns (a) through (f).
- (06) Enter the approved indirect cost rate from the California Department of Education for the year that funds are expended.
- (07) From the Total Direct Costs, line (05)(f), deduct Total Fixed Assets, line (05)(e) 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)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source. Submit a schedule detailing the revenue sources and amounts.
- (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.

PROGRAM 385		PUBLIC SCHOOL RESTROOMS: MENSTRUAL PRODUCTS LIST OF ELIGIBLE SCHOOLS			ATTACHMENT A	
(01) Claimant				(02) Fiscal Year 20 ____ /20____		
(03) Summary of Schools						
(a) School Name		(b)	(c)	(d)	(e)	
(1) Schools that met the 40-percent pupil poverty level	(2) Schools that did not met the 40-percent pupil poverty level	For each schools identified in (a), provide the total enrollment of female, and estimated total enrollment of transgender, nonbinary, and gender nonconforming pupils in grades 6 to 12 in the claim year that may use the menstrual products required by the test claim statute	Total Number of All Restrooms in the School	Total Number of Women's Restrooms in the School	Total Number of All-gender Restrooms in the School	
(04) Total						

PROGRAM 385	PUBLIC SCHOOL RESTROOMS: MENSTRUAL PRODUCTS LIST OF ELIGIBLE SCHOOLS INSTRUCTIONS	ATTACHMENT A
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(01) Enter the name of the claimant.

(02) Enter the fiscal year of costs.

(03) (a)(1) List all schools that maintain any combination of classes from grades 6 through 12, inclusive, in the district that meet the 40-percent pupil poverty level.

(a)(2) List all schools that maintain any combination of classes from grades 6 through 12, inclusive, in the district that did not meet the 40-percent pupil poverty level.

If a County Office of Education is filing combined claims, each school district should fill out an Attachment A.

(b) Enter the total enrollment of female, transgender, non-binary, and gender nonconforming pupils in grades 6 to 12 in each school subject to the mandate.

(c) Enter the total number of restrooms in each school required to be stocked with the menstrual products.

(d) Enter the total number of women's restrooms in each school required to be stocked with the menstrual products.

(e) Enter the total number of all-gender's restroom in each school required to be stocked with the menstrual products.

(04) Total line (04), columns (b) through (e) and enter the sum on this line.

PROGRAM 385	PUBLIC SCHOOL RESTROOMS: MENSTRUAL PRODUCTS ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activities: Check one box per form to identify the activity being claimed.

☐ A.1. For schools that met the 40-percent pupil poverty level that were required to comply with prior law (former Education Code section 35292.6, Stats. 2017, Ch. 687), to stock an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils, in *additional* restrooms, defined as the sum of all women's restrooms and all-gender restrooms, plus one men's restroom, *minus* 50 percent of all restrooms (which is not new because it was required by prior law).

☐ A.2. For schools that did **not** meet the 40-percent pupil poverty level subjecting them to the *Feminine Hygiene Products* mandate under prior law, to stock all women's restrooms and all-gender restrooms, plus one men's restroom, at all times with an adequate supply of menstrual products (defined as menstrual pads and tampons), available and accessible, free of cost for pupils.

☐ A.3. Purchase and install (or retrofit or repair) a sufficient number of suitable dispensers for menstrual products (defined only as tampons and sanitary napkins) in the new or additional restrooms identified in activities A.1 and A.2 above.

☐ B.1. For all schools to post a notice regarding the requirements of the statutory section in a prominent and conspicuous location in every restroom required to be stocked with menstrual products, available and accessible, free of cost. The notice shall include the text of the statutory section and contact information, including an email address and telephone number, for a designated individual responsible for maintaining the requisite supply of menstrual products.

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

PROGRAM 385	PUBLIC SCHOOL RESTROOMS: MENSTRUAL PRODUCTS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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(01) Enter the name of the claimant.

(02) Enter the fiscal year of costs.

(03) A separate Form 2 must be prepared for each applicable activity.

Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.

(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, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs									
Object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Title	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Cost equal Hourly Rate times Hours Worked or Total Contract Cost		Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Cost equal Total Cost times Usage	Copy of Contract and/or Invoices

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