

SixTen and Associates

MANDATE REIMBURSEMENT SERVICES

PROGRAM: 664/02 DESIGN-BUILD CONTRACTS (K-14) DBC 1.5

DATA COLLECTION REQUIREMENTS

This form is to be used by the mandate coordinator, or person who prepares the claims, as a checklist of all the data required to properly prepare the claim.

STATISTICAL DATA None

DIRECT COSTS

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 will be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory will be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the dates when services were performed and itemize all costs for those services.

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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 Salaries and Benefits, for each applicable reimbursable activity.

6. Training

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.

INDIRECT COST RATES

A. 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

B. 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 the State Controller's Form FAM -29C; or,
- (3) a 7% indirect cost rate.

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SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity and relationship to the mandated activities. Data relevant to the mandated activities otherwise reported in compliance with local, state, and federal government requirements, whether or not reported as a result of the mandate, that is of the type relied upon by these agencies as an accurate report of the data which is the subject of the report, is sufficient data for cost accounting purposes or documentation in support of costs claimed for the mandated activities.

STATUTE OF LIMITATIONS FOR AUDIT

Pursuant to Government Code section 17558.5, effective January 1, 2005, documentation must be retained by the agency submitting the claim for a period of (1) no less than three years from the date in which the reimbursement claim is filed, or (2) if no funds have been appropriated for the fiscal year of the claim filed, no less than three years from the date of initial payment of any fiscal year of the claim, and that (3) the State Controller has an additional two years to complete an audit commenced before the three years have expired.

OTHER REIMBURSEMENTS AND REVENUES

Reimbursements, revenues, and other income received from fees collected, federal funds, other state funds, and local funds which are a direct result of the enactment of the statutes, regulations, or executive orders which are the source of the mandated activities or from the implementation of the mandated activities will be identified and deducted from the total costs claimed.