

SixTen and Associates

MANDATE REIMBURSEMENT SERVICES

PROGRAM: 277/96 SCHOOL FACILITIES IMPROVEMENT
DISTRICTS (K-14) SFID 1.5

DATA COLLECTION REQUIREMENTS

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

STATISTICAL DATA None

DIRECT COSTS

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each of the following cost elements to each reimbursable activity.

1. Employee Labor Cost

Report each employee implementing the mandated activities by name, job classification, and productive hourly rate (total wages, other compensation, and fringe benefits divided by productive hours) and number of hours devoted to each reimbursable activity performed. In the case of mandated activities performed by a number of employees of the same or similar job classification, an average productive hourly rate may be used. The number of hours devoted to each reimbursable activity can be determined by actual time spent, average time for repetitive activities, a documented time study, or other method which allocates labor costs to activities.

2. Materials and Supplies Cost

Report the cost of materials which have been consumed or expended for the purpose of the mandated activities. Incidental document reproduction costs can be claimed at the rate of thirty cents per page in lieu of actual labor and materials costs unless a higher rate can be substantiated by a cost study. Printing costs for manuals, workbooks, forms, and other mass produced documents can be claimed at the cost of fifteen cents per page in lieu of actual labor and materials costs unless a higher rate can be substantiated by a cost study.

3. Consultant and Purchased Services Costs

Report the name of the contractor and services performed to implement the mandated activities. Provide a copy of the contract. 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 Costs

Report the purchase price paid for fixed assets and equipment (including computers) acquired to implement the mandated 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 mandated activities, only the pro-rata portion of the purchase price can be claimed.

5. Employee Travel

Report the name of the employee, date and purpose of the travel, and expenses reimbursed to employees in compliance with the rules of the claimant agency for employee travel expense reimbursement. Report employee travel time according to the rules for employee labor costs.

6. Employee Training Costs

Report the names of employees preparing for, attending, and/or conducting training needed to learn and implement the mandated activities. Report training time according to the rules for employee labor costs. Report the cost of consultants who conduct the training and purchased training materials according to the rules for consultants and purchased services.

7. Data Processing Software and Service Costs

Report the cost of software created or acquired to implement the mandated activities according to the rules for employee time, materials and supplies, or purchased services. If the software is also used for activities not included in the mandate, prorate the costs accordingly. Report the cost of employee training on how to use the software according to the rules for employee training costs.

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Report the cost of data processing services according to the rules for employee time, materials and supplies, or purchased services.

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.

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.