BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

PROPOSED AMENDMENT AND SET-ASIDE OF PARAMETERS AND GUIDELINES

As Directed or Required by:

Statutes 2004, Chapter 316 (Assem. Bill No. 2851, effective August 25, 2004);

Statutes 2004, Chapter 895, (Assem. Bill No. 2855, eff. January 1, 2005); and

Statutes 2005, Chapter 72 (Assem. Bill No. 138, eff. July 19, 2005)

And Requested by the State Controller's Office

Nos.: 04-PGA-12, 23, 26, and 05-PGA-02, 11

Residential Care Services Pupil Classroom Suspensions: Counseling Caregiver Affidavits Presidential Primaries 2000 School Crimes Reporting, Statistics and Validation and School Crimes Reporting II

NOTICE OF HEARING

HEARING DATE: December 9, 2005 Room 126, State Capitol Sacramento, California 10:30 a.m.

TO: Department of Finance State Controller's Office Legislative Analyst's Office Interested Parties Legislative Committees

Notice of Hearing on Proposed Amendments and Set-Aside of Parameters and Guidelines

In 2004 and 2005, the Legislature enacted statutes to repeal or modify numerous state-mandated reimbursable programs. On November 8, 2004, the State Controller's Office requested the Commission on State Mandates (Commission) to amend the parameters and guidelines for these mandated programs. The parameters and guidelines for five of the programs are proposed for amendment or set-aside.

The staff analyses and proposed modifications to the parameters and guidelines on the five matters named above are being posted to the Commission's website:

http://www.csm.ca.gov/Hearing Agendas/July 28, 2005/Items 13, 15, 16, 17, and 21

Commission Hearing – December 9, 2005

The Commission will hear and determine these items on December 9, 2005.

Notice of Hearing on Proposed Amendments, Consolidation and Set-Aside of Parameters and Guidelines As Directed by the Legislature and Requested by the State Controller's Office and Clovis Unified School District J:mandates/2004/pga/fsaandpganotice These items are proposed for the consent calendar unless any party objects. Please let us know in advance of the hearing if you or a representative of your agency will testify at the hearing, and if other witnesses will also appear.

Special Accommodations

For any special accommodations such as a sign language interpreter, an assistive listening device, materials in an alternative format, or any other accommodations, please contact the Commission Office at least five to seven *working* days prior to the meeting.

If you have any questions regarding this matter, please contact Nancy Patton, Assistant Executive Director at (916) 323-8217.

Dated: November 22, 2005

PAULA HIGASHI, Executive Director

ITEM 17 FINAL STAFF ANALYSIS PROPOSED PARAMETERS AND GUIDELINES AMENDMENT

Education Code Section 48204, Subdivision (d) Family Code Sections 6550 and 6552

Statutes 1994, Chapter 98

AND

Statutes 2004, Chapter 895 (§ 12)

Caregiver Affidavits to Establish Residence for School Attendance 04-PGA-26 (CSM-4497)

EXECUTIVE SUMMARY

Background

On May 28, 1998, the Commission on State Mandates adopted its Statement of Decision finding that Education Code section 48204, subdivision (d), and Family Code sections 6550 and 6552, as added by Statutes 1994, chapter 98 imposed a reimbursable state-mandated program on school districts.

The test claim statute added a new method for students to enroll in school. In its Statement of Decision, the Commission approved the following reimbursable state-mandated activities:

- the one-time activity of preparing and adopting policies, procedures, and forms (other than the caregiver affidavit form) to implement the mandated program;
- the continuing activity of accepting and reviewing for completeness the caregiver affidavit form submitted by the caregiver on an annual basis;
- the continuing activity of monitoring and tracking students enrolled under a caregiver affidavit for annual expiration and renewal; and
- the continuing activity of performing administrative tasks associated with enrollment and transfer of students.

On September 24, 1998, the Commission adopted the parameters and guidelines for this program.

Statutes 2004, Chapter 890, (AB 2855) amended Family Code section 6550 to delete subdivision (b), which stated that the "affidavit shall not be valid for more than one year after the date on which it is executed." Family Code section 6552 was also amended to delete the statement, "This affidavit is not valid for more than one year after the date on which it is executed" from the content of the *caregiver's authorization affidavit*.

No changes were made to the residency requirements for school attendance in a school district if the pupil lives in the home of a caregiving adult that is located within the boundaries of that school district, or with the content requirements of the caregiver's authorization affidavit. On November 8, 2004, the State Controller's Office requested amendment of the parameters and guidelines.¹

Discussion

Staff reviewed the legislation and the SCO's request. Non-substantive changes were made to Section II, Eligible Claimants. Staff modified all other sections of the parameters and guidelines as discussed below.

I. Summary of the Mandate

This section was updated to describe the amendments made to Family Code sections 6550 and 6552 by Statutes 2004, chapter 890 (Assem. Bill No. 2855, § 12).

III. Period of Reimbursement

Government Code section 17557 provides that a request for amendment of parameters and guidelines filed on or before January 15 following a fiscal year, shall establish reimbursement eligibility for that fiscal year. On November 8, 2004, the SCO requested that these parameters and guidelines be amended. This filing date would make the proposed amendments effective July 1, 2003. However, the legislation that caused the need for the amendments did not become effective until January 1, 2005. Therefore, staff revised this section to clarify that the parameters and guidelines amendment would be effective January 1, 2005.

This section was also revised to update the minimum threshold for filing reimbursement claims to \$1,000.²

IV. Reimbursable Activities

This section was revised to include language on supporting documentation requirements and to update the reimbursable activities based on the 2004 amendments.

The Commission determined that acceptance of caregiver affidavits on an annual basis is a reimbursable state-mandated activity based on Family Code section 6552. The Commission also found that monitoring and tracking students enrolled under a caregiver affidavit for expiration and renewal was required by Family Code sections 6550, subdivision (b), and 6552 based on the provision that the "caregiver affidavit shall not be valid for more than one year after the date on which it is executed."

Statutes 2004, Chapter 890, amended Family Code section 6550 to delete subdivision (b), which stated that the "affidavit shall not be valid for more than one year after the date on which it is executed." Family Code section 6552 was also amended to delete the statement, "This affidavit is not valid for more than one year after the date on which it is executed" from the content of the *caregiver's authorization affidavit*. Except for these amendments, no changes were made to the residency requirements for school attendance in a school district if the pupil lives in the home of a caregiving adult that is located within the boundaries of that school district, or with the content requirements of the caregiver's authorization affidavit.

Under the rules of statutory construction, the Commission may not disregard or enlarge the plain provisions of a statute, nor may it go beyond the meaning of the words used when the words are clear and unambiguous. Thus, the Commission, like the court, is prohibited from writing into a statute, by implication, express requirements that the Legislature itself has not seen fit to place in

¹ See Exhibit A.

² Statutes 2002, chapter 1124 (Assem. Bill No. 3000).

the statute.³ This prohibition is based on the fact that the California Constitution vests the Legislature with policymaking authority. As a result, the Commission has been instructed by the courts to construe the meaning and effect of statutes analyzed under article XIII B, section 6 strictly.⁴

Since the 2004 amendments deleted all references to the term of the affidavit, staff finds that effective, January 1, 2005, the reimbursable activities of "monitoring and tracking" a "one year caregiver affidavit" are no longer mandated by the test claim statute. Accordingly, staff recommends amendment of the parameters and guidelines to delete the words "annual" and "monitoring and tracking students."

Staff also deleted one-time activities to prepare and adopt policies, procedures, and forms. The one-time activities have already been carried out and claimed.

Sections V. through X.

The remaining sections were updated to make these parameters and guidelines consistent with language in recently adopted parameters and guidelines.

Staff Recommendation

Staff recommends the Commission adopt staff's proposed amendments to the parameters and guidelines, beginning on page 5.

Staff also recommends that the Commission authorize staff to make any non-substantive, technical corrections to the parameters and guidelines following the hearing.

³ Whitcomb v. California Employment Commission (1944) 24 Cal.2d 753, 757; In re Rudy L. (1994) 29 Cal.App.4th 1007, 1011.

⁴ City of San Jose v. State of California (1996) 45 Cal.App.4th 1802, 1816-1817.

PROPOSED PARAMETERS AND GUIDELINES AMENDMENT

Education Code Section 48204, Subdivision (d) Family Code Sections 6550 and 6552 <u>Statutes 1994,</u> Chapter 98, Statutes of 1994

> Caregiver Affidavits to Establish Residence for School Attendance 04-PGA-26 (CSM-4497)

I. SUMMARY OF THE MANDATE

Education Code section 48204, subdivision (d), requires school districts to enroll a pupil if the pupil lives in the home of a caregiving adult who resides within the boundaries of the school district. Family Code sections 6550 and 6552 set forth the form of caregiver affidavit to be used and provides that a caregiver affidavit shall not be valid for more than one year.

The Commission on State Mandates, in the Statement of Decision adopted at the May 28, 1998 hearing, found that Education Code section 48204, subdivision (d), and Family Code sections 6550 and 6552, impose new program or higher level of service within the meaning of section 6, article XIII B of the California Constitution. <u>The Commission on State Mandates adopted the parameters and guidelines for this program on September 24, 1998.</u>

Statutes 2004, Chapter 890, (AB 2855) amended Family Code section 6550 to delete subdivision (b), which stated that the "affidavit shall not be valid for more than one year after the date on which it is executed." Family Code section 6552 was also amended to delete the statement, "This affidavit is not valid for more than one year after the date on which it is executed" from the content of the *caregiver's authorization affidavit*.

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code states that a test claim must be submitted on or before December 31⁴ following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed by the claimants on December 8, 1995. The subject legislation became effective on June 6, 1994.² However, the claiming period for this mandate begins on July 1, 1994. Costs incurred on or after this date are eligible for reimbursement.

Actual costs for one fiscal year should be included in each reimbursement claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Section

¹ AB 1963 would change this date to June 30.

² Chapter 98/1994 was enacted as urgency legislation—approved by the Governor and signed by the Secretary of State on June 6, 1994.

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

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.

The period of reimbursement for the activities in this parameters and guidelines amendment begins on January 1, 2005.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

- 1. A local agency 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).
- 2. A local agency 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.
- 3. 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 filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable 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 the issuance of the State Controller's claiming instructions. 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.

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

The direct and indirect costs of labor, materials and supplies, contracted services, equipment, travel, and training incurred for compliance with the following mandate components are eligible for reimbursement:

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, 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, 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, the following activities are reimbursable:

Component 1: Preparation and Adoption of Policies, Procedures and Forms

- 1.The one-time activity of preparing, amending, and adopting policies, procedures, and forms (other than the caregiver affidavit form) to implement the mandated program. This includes forms related to enrollment of pupils to incorporate provisions referring to caregiver affidavits and enrollment on caregiver status.
- 2.Incorporating the statutory caregiver affidavit form into other school district policies, procedures, and forms.

On-Going Activities

Component 2:1. Annual Acceptance and Approval of Caregiver Affidavits-and Monitoring Students

<u>-1.</u> The continuing activity of <u>A</u>accepting and reviewing for completeness the caregiver affidavit form submitted by the caregiver on an annual basis. This includes review of the caregiver affidavits upon receipt to verify completion of items 1-4 and the signature line on the form.

•The continuing activity of monitoring and tracking students enrolled under a caregiver affidavit for annual expiration and renewal of the affidavit.

<u>Component 3: 2.</u>—Administrative Tasks Associated with Enrollment and Transfers

The continuing activity of <u>P</u>performing administrative tasks associated with enrollment and transfer of students under the caregiver affidavit program.

Component 4:3.-Training

•The one time activity of developing training regarding the requirements of the subject mandate.

<u>The continuing activity of C</u>eonducting and attending training regarding the requirements of the subject mandate (one time per new employee).

Activities associated with training school district personnel about the requirements related to enrollment of pupils living with caregivers are eligible for reimbursement. This component includes, but is not limited to, the labor time of administrators and other school district personnel involved with preparation of training sessions and the labor time of administrators and other school district personnel who conduct or attend training sessions. The cost of materials and supplies used or distributed in training sessions is eligible for reimbursement under this component.

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. 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 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 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 J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department 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.

VI. RECORD RETENTION

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 chapter³ 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 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 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 from any source, including but not limited to, services fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. Therevised claiming instructions shall be derived from the test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), 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.

³ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State 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, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

V. CLAIM PREPARATION

Each reimbursement claim for costs incurred to comply with this mandate must be timely filed and set forth a listing of each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified according to the two components of reimbursable activity described in Section IV of this document.

Supporting Documentation

Claimed costs should be supported by the following information:

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities, or functions.

1. Employee Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. List the reimbursable activities performed by each employee and specify the time devoted to each reimbursable activity by each employee, productive hourly rate and the related fringe benefits. The average number of hours devoted to each reimbursable activity in these Parameters and Guidelines can be claimed if supported by a documented time study.

Reimbursement for personal services includes compensation 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 employer's contribution for 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

List cost of materials and supplies which have been consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies, which is not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate.

3. Contracted Services

Provide the name(s) of the contractor(s) who performed the service(s). Describe the activities 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. For fixed price contracts list only the activities performed, the dates services were performed, and the contract price.

4. Equipment

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 capital asset is used for purposes other than this mandate, only the pro rata purchase price can be claimed.

5. Travel

Travel expenses for mileage, transportation, per diem, lodging, parking, and other employee entitlements are reimbursable in accordance with the rules of the local school district. Provide the name(s) of the person(s) traveling, purpose of the travel, inclusive dates and time of travel, destination(s), and travel expenses.

6. Training

The cost of training for activities specified in Section IV can be claimed. Identify the employee(s) by name and job classification. Provide the name of the training session, the dates attended and the location. Reimbursement costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, and travel expenses.

B. Indirect Costs

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 Sate Department of Education.

VI. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets to show evidence of the validity of costs. 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 was filed or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of the initial payment of the claim. These documents must be made available to the State Controller's Office on request.

VII. DATA FOR DEVELOPMENT OF THE STATEWIDE COST ESTIMATE

The State Controller's claiming instructions shall include a request for claimants to send an additional copy of the completed test claim specific form 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 Number: (916) 445-0278. Although providing this information to the Commission on State Mandates is not a condition of reimbursement, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings 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. 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 mandated by the state contained herein.