## SixTen and Associates Mandate Reimbursement Services

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June 17, 2014

Heather Halsey, Executive Director Commission on State Mandates 980 Ninth Street, Suite 300 Sacramento, CA 95814 RECEIVED JUN 1 9 2014 COMMISSION ON STATE MANDATES

RE: 1116/92 and 764/99 Integrated Waste Management Sierra Joint Community College District Fiscal Years 1999-00 through 2000-01 and 2003-04 through 2009-10 Incorrect Reduction Claim

Dear Ms. Halsey:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Sierra Joint Community College District.

SixTen and Associates has been appointed by the District as its representative for this matter and all interested parties should direct their inquiries to me, with a copy as follows:

Chris Yatooma, Vice President Administrative Services Sierra Joint Community College District 5000 Rocklin Road Rocklin, CA 95677-3397 Voice: 916-660-7601 Fax: 916-630-4504 E-Mail: cyatooma@sierracollege.edu

Sincerely,

C:

Keith B. Petersen

**Enclosure: Incorrect Reduction Claim** 

Chris Yatooma, Vice President Administrative Services

### COMMISSION ON STATE MANDATE

Filing Date:

#### 1. INCORRECT REDUCTION CLAIM TITLE

) 1116/92 and 764/99 Integrated Waste Management

#### 2. CLAIMANT INFORMATION

Sierra Joint Community College District

Chris Yatooma, Vice President Administrative Services 5000 Rocklin Road Rocklin, CA 95677-3397 Voice: 916-660-7601 Fax: 916-630-4504 E-Mail: cyatooma@sierracollege.edu

# 3. CLAIMANT REPRESENTATIVE INFORMATION

Claimant designates the following person to act as its sole representative in this incorrect reduction claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates.

Keith B. Petersen, President SixTen and Associates P.O. Box 340430 Sacramento, CA 95834-0430 Voice: (916) 419-7093 Fax: (916) 263-9701 E-mail: <u>Kbpsixten@aol.com</u> For CSM Use Only

JUN 1 9 2014

### COMMISSION ON STATE MANDATES

 
 IRC #:
 13-0007-1-02

 4.
 IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS

 Statutes of 1992, Chapter 1116, Statutes of 1999, Chapter 764, Public Resources Code 40418, 40196.3, 42920-928

 Public Contract Code 12167 and 12167.1

#### 5. AMOUNT OF A CORRECT

REDUCTION	
Fiscal Year	Amount of Reduction
1999-2000	\$ 3,981
2000-2001	\$ 7,250
2003-2004	\$ 17,095
2004-2005	\$ 19,634
2005-2006	\$ 22,011
2006-2007	\$ 23,732
2007-2008	\$ 19,388
2008-2009	\$ 15,046
2009-2010	\$ 11,498
TOTAL:	\$ 139,635

6. NOTICE OF NO INTENT TO CONSOLIDATE

This claim is **not** being filed with the intent to consolidate on behalf of other claimants.

Sections 7-12 are attached as follows:

7. Written Detailed Narrative:	Pages 1 to 20
8. Final SCO Audit Report:	Exhibit A
9. Parameter's and Guidelines:	Exhibit B
10. Claiming Instructions:	Exhibit C
11. Annual Reimbursement Claims:	Exhibit D
12. Controller's Payment Letters:	Exhibit E

#### 13. CLAIM CERTIFICATION

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to Government Code section 17561. This incorrect reduction claim is filed pursuant to Government Code section 17551, subdivision (d). I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief.

Chris Yatooma, Vice President Administrative Services

1 3 4 5 6 7	<u>Claim Prepared by:</u> Keith B. Petersen SixTen and Associates P.O. Box 340430 Sacramento, California 95834-0430 Voice: (916) 419-7093 Fax: (916) 263-9701	· · · · · · · · · · · · · · · · · · ·
8	BEFOR	RETHE
9	COMMISSION ON S	STATE MANDATES
10	STATE OF C	CALIFORNIA
$\begin{array}{c} 11\\ 12\\ 13\\ 14\\ 15\\ 16\\ 17\\ 18\\ 21\\ 22\\ 23\\ 24\\ 25\\ 26\\ 27\\ 28\\ 29\\ 31\\ 32\\ 33\\ 34\\ 35\\ 26\\ 35\\ 34\\ 35\\ 35\\ 35\\ 35\\ 35\\ 35\\ 35\\ 35\\ 35\\ 35$	INCORRECT REDUCTION CLAIM OF: )	No. CSMStatutes of 1992, Chapter 1116, Statutes of 1999, Chapter 764, Public Resources Code 40418, 40196.3, 42920-928 and Public Contract Code 12167 and 12167.1.Integrated Waste Management Annual Reimbursement Claims:Fiscal Year 1999-00 Fiscal Year 2000-01 Fiscal Year 2000-01 Fiscal Year 2000-05 Fiscal Year 2005-06 Fiscal Year 2005-06 Fiscal Year 2007-08 Fiscal Year 2009-10CORRECT REDUCTION CLAIM FILING
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37	PART I. AUTHORIT	Y FOR THE CLAIM
<u> </u>	The Commission on State Mandates	has the authority pursuant to Government

Code Section 17551(d) "... to hear and decide upon a claim by a local agency or
school district, filed on or after January 1, 1985, that the Controller has incorrectly
reduced payments to the local agency or school district pursuant to paragraph (2) of
subdivision (d) of Section 17561." Sierra Joint Community College District (hereafter
"District") is a school district as defined in Government Code Section 17519. Title 2,
CCR, Section 1185 (a), requires the claimant to file an incorrect reduction claim with the
Commission.

8 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (c), requires incorrect reduction claims to be filed no later than three years following the 9 date of the Controller's notice to the claimant of a reduction in payment for an annual 10 claim. A Controller's audit report dated July 22, 2013, has been issued. See Exhibit A. 12 A Controller's claim action notice letter dated August 4, 2013, has been issued for each 13 audited annual claim that constitutes notice of the field audit findings that resulted in a claim payment reduction. See Exhibit E. The audit report and claim action letters each 14 15 and both constitute a final adjudication of the claim and notice of payment reduction. 16 There is no alternative dispute resolution process available from the Controller's 17 office. The audit report letter states that an incorrect reduction claim should be filed 18 with the Commission if the claimant disagrees with the audit findings. 19 PART II. SUMMARY OF THE CLAIM The Controller conducted an audit of the District's annual reimbursement claims 20

for Fiscal Years 1999-00 through 2000-01, and 2003-04 through 2009-10 for the cost of

- 1 complying with the legislatively mandated Integrated Waste Management program. As
- 2 a result of the audit, the Controller determined that \$139,635 of the \$238,419 claimed
- 3 costs were unallowable:

4 5	Fiscal <u>Year</u>		nount aimed		idit I <u>justment</u>	SC( <u>Pay</u>	D v <u>ments</u>		nount Due State> District
6	1999-00	\$	23,194	\$	3,981	\$	0	\$	19,213
7	2000-01	\$	26,238	\$	7,250	\$	0	\$	18,988
8	2003-04	\$	24,857	\$	17,095	\$	. <b>0</b>	\$	7,762
9	2004-05	\$	28,125	\$	19,634	\$	0	\$	8,491
10	2005-06	\$	36,948	\$	22,011	\$	0	\$	14,937
11	2006-07	\$	53,125	\$	23,732	\$	0	\$	29,393
12	2007-08	\$	19,388	\$	19,388	\$	0	\$	0
13	2008-09	\$	15,046	\$	15,046	\$	0	\$	0
14	2009-10	<u>\$</u>	1 <u>1,498</u>	<u>\$</u>	11,498	<u>\$</u>	0	<u>\$</u>	0
15	Totals	\$	238,419	\$	139,635	\$	0	\$	98,784

16 Since the District did not receive any payments for these claims as of the date of the 17 audit report, the audit report states that \$98,784 is payable to the District.

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#### PART III. PREVIOUS INCORRECT REDUCTION CLAIMS

19 The District has not filed any previous incorrect reduction claims for this mandate 20 program. On March 28, 2014, the Pasadena Area Community College District filed an 21 incorrect reduction claim (13-0007-I-01) on this mandate program that includes similar 22 issues.

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1	PART IV. BASIS FOR REIMBURSEMENT					
2	A. <u>Mandate Legislation</u>					
3	Statutes of 1992, Chapter 1116, amended Public Contract Code sections 12167					
4	and 12167.1 allowing the governing board of each college district, on or after July 1,					
5	1994, to expend funds in the Integrated Waste Management Account, upon					
6	appropriation by the Legislature, for the purpose of offsetting costs created by the					
7	recycling program.					
8	Statutes of 1999, Chapter 764, added Public Resources Code sections 40148,					
9	40196.3 and 42920-42928 to require the governing board of each college district, on or					
10	before February 15, 2000, to adopt a state agency model integrated waste					
(	management plan which specifies that the district: complies with the State Agency					
12	Model plan; designate a solid waste reduction and recycling coordinator; divert at least					
13	50 percent of all solid waste from disposal or transformation facilities; submit a report to					
14	the board summarizing the progress made in reducing solid waste; and, submit					
15	information on quantities of recyclable materials collected on an annual basis to the					
16	Board.					
17	B. <u>Test Claim</u>					
18	The Commission on State Mandates, in the Statement of Decision adopted at					
19	the March 25, 2004 hearing, found that Public Resources Code sections 40148,					
20	40196.3, 42920-42928, Public Contract Code sections 12167 and 12167.1, and the					
21	State Agency Model Integrated Waste Management Plan constitute new programs or					

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1	higher levels of service for community college districts within the meaning of Section 6,					
2	Article XIII B of the California Constitution. The Commission determined that					
3	perfor	ming the following specific new activities resulted in increased costs for				
4	comm	nunity college districts to:				
5	(1)	Comply with the state model plan (Public Resources Code section 42920(b)(3)				
6		and State Agency Model Integrated Waste Management Plan, February 2000).				
7	(2)	Designate a district solid waste reduction and recycling coordinator (Public				
8		Resources Code section 42920 (c)).				
9	(3)	Divert at least 25 percent of all of its solid waste by January 1, 2002 and at least				
10		50 percent by January 1, 2004 (Public Resources Code sections 42921 and				
- 1		42922(i)). A district may seek an extension from the California Integrated Waste				
12		Management Board until December 31, 2005.				
13	(4)	Report by April 1 each year to the California Integrated Waste Management				
14		Board the progress in reducing solid waste (Public Resources Code sections				
15		42926(a) and 42922(i)).				
16	(5)	Submit annual recycled material reports to the California Integrated Waste				
17		Management Board (Public Contract Code section 12167.1).				
18	C.	Parameters and Guidelines				
19		On March 30, 2005, the original parameters and guidelines were adopted. As a				

1 result of litigation<sup>1</sup>, amended parameters and guidelines were issued September 26,

- 2 2008, with retroactive effect. A copy of the original and amended parameters and
- 3 guidelines are attached as Exhibit B.
- 4 D. <u>Claiming Instructions</u>

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The Controller issued the first claiming instructions on June 6, 2005, for use to

State of California, Department of Finance, California Integrated Waste Management Board v. Commission on State Mandates, et al. (Sacramento County Superior Court, Case No. 07CS00355)

The Department of Finance and the Integrated Waste Management Board filed a petition for writ of mandate in March 2007, asking the court to set aside the Commission's decision granting the test claim and to require the Commission to issue a new Statement of Decision and parameters and guidelines that give full consideration to the community colleges' cost savings (e.g. avoided landfill disposal fees) and revenues (from recyclables) by complying with the test claim statutes. Petitioners' position was that the Commission had not properly accounted for all the offsetting cost savings from avoided disposal costs, or offsetting revenues from the sale of recyclable materials, in the Statement of Decision or parameters and guidelines. The Judgment and a Writ of Mandate were issued on June 30, 2008, ordering the Commission to:

1. amend the parameters and guidelines in Test Claim No. 00-TC-07 to require community college districts claiming reimbursable costs of an integrated waste management plan under Public Resources Code section 42920, et seq. to identify and offset from their claims, consistent with the directions for revenue in Public Contract code sections 12167 and 12167.1, cost savings realized as a result of implementing their plans; and

2. amend the parameters and guidelines in Test Claim No. 00-TC-07 to require community college districts claiming reimbursable costs of an integrated waste management plan under Public Resources Code section 42920, et seq. to identify and offset from their claims all of the revenue generated as a result of implementing their plans, without regard to the limitations or conditions described in sections 12167 and 12167.1 of the Public Contract Code.

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1	submit the initial claims for Fiscal Years 1999-00 through 2004-05. The claiming					
2	instructions have been annually revised for purposes of subsequent fiscal year filing					
3	dates. A copy of these claiming instructions are attached. See Exhibit C. However,					
4	since the Controller's claim forms and instructions have not been adopted as					
5	regulations, they have no force of law, and, therefore, have no effect on the outcome of					
6	this incorrect reduction claim.					
7	PART V. STATE CONTROLLER CLAIM ADJUDICATION					
8	The Controller conducted an audit of the District's annual reimbursement claims					
9	for Fiscal Years 1999-00 through 2000-01, and 2003-04 through 2009-10. The audit					
10	concluded that only \$98,784 (41.4%) of the District's \$238,419 costs, as claimed, are					
1	allowable. A copy of the July 22, 2013, audit report is attached as Exhibit A.					
12	PART VI. STATEMENT OF THE ISSUES					
13	Finding - Unreported offsetting savings					
14	A. OFFSETTING COST SAVINGS					
15	The District did not report offsetting cost savings because none were realized.					
16	The audit report states that the total claimed costs of \$238,419 should have been					
17	reduced by \$139,635 of cost savings calculated by multiplying the tonnage diverted by					
18	a statewide average landfill fee per ton. However, none of these alleged cost savings					
19	were realized by the District as required by the parameters and guidelines.					
20	1. <u>The Legal Requirement</u>					
21	The notion of avoided cost for this mandate is a result of litigation by the					

Department of Finance and the Integrated Waste Management Board. The retroactive court decision requires a community college district to "identify and deduct offsetting costs savings from its claimed reimbursable costs." The court asserted, without evidence in the record, that these reductions will "most likely" occur: In complying with the mandated solid waste diversion requirements of Public Resources Code section 42921, California Community Colleges are likely to experience cost savings in the form of reduced or avoided costs of landfill disposal. The reduced or avoided costs are a direct result and an integral part of the IWM plan mandates under Public Resources Code section 42920 et seg.: as solid waste diversion occurs, landfill disposal of the solid waste and associated landfill disposal costs are reduced or avoided. Indeed, diversion is defined in terms of landfill disposal for purposes of the IWM plan mandates. (See Pub. Resources Code §§ 40124 ("'diversion' means activities which reduce or eliminate the amount of solid waste from solid waste disposal for purposes of this division [i.e., division 30, including § 42920 et seq.]"), 40192, subd. (b) (for purposes of Part 2 (commencing with Section 40900), 'disposal' means the management of solid waste through landfill disposal or transformation at a permitted solid waste facility.").) Emphasis added.

Such reduction or avoidance of landfill fees and costs resulting from solid waste diversion activities under § 42920 et seq. represent savings which must be offset against the costs of the diversion activities to determine the reimbursable costs of IWM plan implementation -- i.e., the actual increased costs of diversion under section 6 and section 17514. Similarly, under Public Resources Code section 42925, such offsetting savings must be redirected to fund IWM plan implementation and administration costs in accordance with Public Contract Code section 12167. The amount or value of the savings may be determined from the calculations of annual solid waste disposal reduction or diversion which California Community Colleges must annually report to petitioner Integrated Waste Management Board pursuant to subdivision (b)(1) of Public Resources Code section 42926. Emphasis added.

- 31 The amended and retroactive parameters and guidelines adopted September
- 32 26, 2008, applied the court language as follows:

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#### VIII. OFFSETTING COST SAVINGS

Reduced or avoided costs realized from implementation of the community college districts' Integrated Waste Management plans shall be identified and offset from this claim as cost savings, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1. Pursuant to these statutes. community college districts are required to deposit cost savings resulting from their Integrated Waste Management plans in the Integrated Waste Management Account in the Integrated Waste Management Fund: the funds deposited in the Integrated Waste Management Account, upon appropriation by the Legislature. may be expended by the California Integrated Waste Management Board for the purpose of offsetting Integrated Waste Management plan costs. Subject to the approval of the California Integrated Waste Management Board, cost savings by a community college that do not exceed two thousand dollars (\$2,000) annually are continuously appropriated for expenditure by the community college for the purpose of offsetting Integrated Waste Management program costs. Cost savings exceeding two thousand dollars (\$2,000) annually may be available for expenditure by the community college only when appropriated by the Legislature. To the extent so approved or appropriated and applied to the college, these amounts shall be identified and offset from the costs claimed for implementing the Integrated Waste Management Plan. Emphasis added.

21 2. **Assumed Cost Savings** 

22 The court presupposes a previous legal requirement for districts to incur landfill 23 disposal fees to divert solid waste. Thus, potentially relieved of the need to incur new 24 or additional landfill fees for increased waste diversion, a cost savings would occur. 25 There is no finding of fact or law in the court decision or from the Commission 26 Statement of Decision for the test claim for this assumed duty to use landfills. 27 However, since the court stated that the cost savings from avoided landfill costs are only "likely," potential cost savings would be a finding of fact not law. There is no 28 29 evidence in the court decision that these reduced or avoided landfill costs occurred at 30 all or to any one district other than the bare assertion that such savings may have

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1	occurred. Thus, potential landfill cost savings would be a question of fact for each					
2	claiming district. However, the Controller's audit adjustment erroneously and simply					
3	assumes these costs savings occurred in the form of avoided landfill fees for the					
4	mandated tonnage diverted. The audit report merely states that the Controller has					
5	"determined that the district had reduced or avoided costs" apparently, and only, as a					
6	result of increased diversion of solid waste.					
7	3. <u>Realized Cost Savings</u>					
8	The parameters and guidelines language does not assume that the cost savings					
9	occurred, but instead requires that the costs savings be realized. The amended					
10	parameters and guidelines, relying upon the court decision, state that "(r)educed or					
4	avoided costs realized from implementation of the community college districts'					
12	Integrated Waste Management plans shall be identified and offset from this claim as					
13	cost savings" To be realized, the court states that the following string of events					
14	must occur:					
15 16 17 18 19 20 21 22 23	Thus, in accordance with section 12167, state agencies, along with California Community Colleges which are defined as state agencies for purposes of IWM plan requirements in Public Resources Code section 42920 et seq. (Pub. Resources Code §§ 40196, 40148), must deposit cost savings resulting from IWM plans in the Integrated Waste Management Account in the Integrated Waste Management Fund; the funds deposited in the Integrated Waste Management Account, upon appropriation by the Legislature, may be expended by the Integrated Waste Management Board for the purpose of offsetting IWM plan costs. In accordance with section 12167.1 and notwithstanding section					

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12167, cost savings from the IWM plans of the agencies and colleges that do not

exceed \$2,000 annually are continuously appropriated for expenditure by the

agencies and colleges for the purpose of offsetting IWM plan implementation

and administration costs; cost savings resulting from IWM plans in excess of

\$2,000 annually are available for such expenditure by the agencies and colleges

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when appropriated by the Legislature.

2 For the cost savings to be realized, the parameters and guidelines further require 3 that "(t) the extent so approved or appropriated and applied to the college, these 4 amounts shall be identified and offset from the costs claimed for implementing the 5 Integrated Waste Management Plan." Thus, a certain chain of events must occur: the 6 cost savings must exist (avoided landfill costs); be converted to cash; amounts in 7 excess of \$2,000 per year deposited in the state fund: and, these deposits by the 8 districts appropriated by the Legislature to districts for purposes of mitigating the cost of 9 implementing the plan. None of those prerequisite events occurred so no cost savings 10 were "realized" by the District. Regardless, the adjustment cannot be applied to the 1 District since no state appropriation of the cost savings was made to the District. 12 4. Calculation of the Cost Savings

13 The court suggests that "(t)he amount or value of the savings may be determined 14 from the calculations of annual solid waste disposal reduction or diversion which 15 California Community Colleges must annually report to petitioner Integrated Waste 16 Management Board pursuant to subdivision (b)(1) of Public Resources Code section 17 42926." The parameters and guidelines are silent as to how to calculate the avoided 18 costs. The court provided two alternative methods, either disposal reduction or 19 diversion reported by districts, and the Controller utilized the diversion percentage. 20 which assumes, without findings of fact, that all diversion tonnage is landfill disposal 21 tonnage reduction.

1 a. The Controller's formula is a standard of general application 2 The audit adjustment for the assumed landfill cost savings is based on a 3 formula created by the Controller and has been consistently used for all 28 4 audits of this mandate published by the Controller (as of the date of this 5 document). The Controller's use of this formula for audit purposes is a standard 6 of general application without appropriate state agency rulemaking and is 7 therefore unenforceable (Government Code Section 11340.5). The formula is 8 not an exempt audit guideline (Government Code Section 11340.9(e)). State 9 agencies are prohibited from enforcing underground regulations. If a state 10 agency issues, enforces, or attempts to enforce a rule without following the Administrative Procedure Act, when it is required to, the rule is called an 12 "underground regulation." Further, the audit adjustment is a financial penalty 13 against the District, and since the adjustment is based on an underground 14 regulation, the formula cannot be used for the audit adjustment (Government 15 Code Section 11425.50). 16 b. The Controller's formula assumes facts not in evidence 17 The audited offsetting cost savings is the sum of three components: the 18 "allocated" diversion percentage, multiplied by the tonnage diverted, multiplied by 19 a landfill disposal cost per ton. The Controller's calculation method includes

several factual errors that make it useless as a basis of determining potential cost savings.

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1. Allocated diversion percentage: The audit report uses the diversion percentage reported by the District to the state (CalRecycle) for each year until 2008 at which time this statistic was no longer available from CalRecycle. The auditor then used the 2007 percentage for all subsequent years. Therefore, the diversion rates used for the audit adjustments after 2007 are fiction.

2. Tonnage diverted: The Controller formula uses the total tonnage 7 reported by the District to CalRecycle. The audit report states that this 8 total amount includes "solid waste that the district recycled, composted, 9 and kept out of the landfill." Next, the audit report assumes without 10 findings that all diverted tonnage would have been disposed in a landfill and thus additional landfill fees incurred for all additional tonnage diverted. 12 13 Composted material, which is a significant amount of the diverted 14 tonnage, would not have gone to the landfill. The audit report also 15 assumes without findings that all diverted tonnage is within the scope of the mandate. The total tons diverted for some fiscal years may include 16 17 materials that are outside the scope of the mandate (e.g., paint, etc.). Deducting the compost amount and tonnage unrelated to the mandate 18 19 would reduce both the total tonnage and the diversion percentage. The 20 audit report uses the total tonnage diverted reported by the District to the 21 state (CalRecycle) for each year until 2008 at which time this statistic was

1	no longer available from CalRecycle. The auditor then used the 2007
2	tonnage for all subsequent years. Therefore, the diversion rates used for
3	the audit adjustments after 2007 are fiction.
4	3. Landfill disposal fee: Having no District information in the annual
5	claims for landfill disposal fees, since it was not required for the annual
6	claims or the CalRecycle report, the Controller's method uses a statewide
7	average cost to dispose of a ton of waste, ranging from \$36 to \$56 per
8	ton, based on data said to be obtained from CalRecycle. The audit report
9	does not include the CalRecycle statewide data used to generate these
10	average fee amounts. Thus, the source of the average or actual costs
1	that comprise the average is unknown and unsupported by audit findings.

### 12 5. <u>Application of the Formula</u>

The audit calculated cost savings of \$171,209, of which \$139,635 was applied to

14 the annual claims:

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15		Amount	Audited	Adjustment	Adjustment	Adjustment
16	<u>Fiscal Year</u>	<u>Claimed</u>	<u>Amount</u>	<u>Amount</u>	<u>Applied</u>	<u>Excess</u>
17	FY 1999-00	\$ 23,194	\$ 19,213	\$ 3,981	\$ 3,981	\$ O
18	FY 2000-01	\$ 26,238	\$ 18,988	\$ 7,250	\$ 7,250	\$0
19	FY 2003-04	\$ 24,857	\$ 7,762	\$ 17,095	\$ 17,095	\$0
20	FY 2004-05	\$ 28,125	\$ 8,491	\$ 19,634	\$ 19,634	\$0
21	FY 2005-06	\$ 36,948	\$ 14,937	\$ 22,011	\$ 22,011	\$ 0
22	FY 2006-07	\$ 53,125	\$ 29,393	\$ 23,732	\$ 23,732	\$0
23	FY 2007-08	\$ 19,388	\$0	\$ 24,282	\$ 19,388	\$ 4,894
24	FY 2008-09	\$ 15,046	\$ O	\$ 25,999	\$ 15,046	\$ 10,953
25	FY 2009-10	<u>\$ 11,498</u>	<u>\$0</u>	<u>\$_27,225</u>	<u>\$ 11,498</u>	<u>\$ 15,727</u>
26	Totals	\$238,419	\$ 98,784	\$171,209	\$139,635	\$ 31,574

The "excess" adjustment amount means the adjustment exceeded the amount claimed

1	by the District for all program costs for three fiscal years. There are several factual						
2	errors in the application of this offset. The District did not claim landfill costs, so there						
3	are none to be offset. The adjustment method does not match or limit the landfill costs						
4	avoided to landfill costs, if any, actually claimed. Instead, the total adjustment amount						
5	for avoided landfill costs is applied to the total annual claim amounts and thus reduces						
6	unrelated salary and benefit costs for: preparing district policies and procedures;						
7	training staff who work on the integrated waste management plan; designating a plan						
8	coordinator; operating the plan accounting system; and, preparing annual recycling						
9	material reports.						
10	The Controller's calculation method thus prevents this District from receiving full						
٩	reimbursement of its actual increased program costs, contrary to an unfounded						
12	expectation by the court. Footnote 1 of the court decisions states that:						
13 14 15 16 17 18	There is no indication in the administrative record or in the legal authorities provided to the court that, as respondent argues, a California Community College might not receive the full reimbursement of its actual increased costs required by section 6 if its claims for reimbursement of IWM plan costs were offset by realized cost savings and all revenues received from plan activities.						
19	Indeed, it appears from the statewide audit results <sup>2</sup> to date that the application of the						
	formula has only arbitrary results. The following table indicates the percentage of the						
20	formula has only arbitrary results. The following table indicates the percentage of the						
20 21	formula has only arbitrary results. The following table indicates the percentage of the <u>total claimed cost allowed</u> by the "desk audits" conducted by the Controller on the single						

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The Controller's audit reports are available at: http://www.sco.ca.gov/aud\_mancost\_commcolleges\_costrpt.html

1		Controller's Audits-cost savings Issue only	Percentage	Audit				
2		District	Allowed	<u>Date</u>				
3		Mira Costa Community College District	0%	10/08/2013				
4		Citrus Community College District	2.0%	09/11/2013				
5		Yuba Community College District	3.4%	05/07/2014				
6		Grossmont-Cuyamaca Community College District	28.7%	04/30/2013				
7		State Center Community College District	32.1%	08/30/2013				
8		Merced Community College District	33.2%	07/09/2013				
9		North Orange County Community College District	33.6%	08/15/2013				
10		Solano Community College District	34.4%	06/17/2013				
11		Long Beach Community College District	35.4%	05/22/2014				
12		Sierra Joint Community College District	41.4%	07/22/2013				
13		Yosemite Community College District	41.7%	07/10/2013				
14		EI Camino Community College District	43.0%	03/19/2014				
15		Mt. San Antonio Community College District	43.7%	08/15/2013				
16		Hartnell Community College District	45.0%	04/09/2014				
17		Contra Costa Community College District	58.7%	05/29/2013				
19		Monterey Peninsula Community College District	59.8%	06/05/2014				
.J		Siskiyou Joint Community College District	62.2%	06/03/2014				
20		San Joaquin Delta Community College District	69.5%	05/07/2014				
21		Gavilan Joint Community College District	69.6%	04/11/2014				
22	West Kern Community College District 69.9% 06/03/201							
23	Marin Community College District 72.4% 06/03/20							
24		Victor Valley Community College District	73.4%	04/09/2014				
25		Redwood Community College District	83.4%	04/11/2014				
26	The [	District agrees that any relevant cost savings should be	e reported, but	the offset				
27	must also be properly matched to relevant costs.							
28	В.	OFFSETTING REVENUES AND REIMBURSEMENT	ſS					
29		The District did not report offsetting recycling revenue	es. The audit	report				
30	corre	ctly states that this District did not deposit any revenue	into the State	WM				
31	Account, but there is no such requirement to do so for community colleges. Recycling							

revenues are not offsetting cost savings, but are offsetting revenues generated from

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implementing the IWM plan. Regarding recycling revenues, the court stated:

Although Public Contract Code sections 12167 and 12167.1 apply to California Community Colleges for the purpose of offsetting savings pursuant to the terms of Public Resources Code section 42925, *sections 12167 and 12167.1 do not apply to the colleges for the purpose of offsetting revenues or, indeed, any other purpose. Sections 12167 and 12167.1* apply exclusively to state agencies and institutions; the colleges, which are school districts rather than state agencies, are not specially defined as state agencies for purposes of the State Assistance for Recycling Markets Act of which sections 12167 and 12167.1 are a part. Therefore, sections 12167 and 12167.1 do not properly govern the revenues generated by the colleges' recycling activities pursuant to their IWM plans. The limits and conditions placed by sections 12167 and 12167.1 on the *expenditure of recycling revenues for the purpose of offsetting recycling program costs are simply inapplicable to the revenues generated by the colleges' recycling activities.* 

The provisions of Public Resources Code section 42920 et seq. do not address the use of revenues generated by recycling activities of California Community Colleges under IWM plans to offset reimbursable plan costs. *Thus,* use of the revenues to offset reimbursable IWM plan costs is governed by the general principles of state mandates, that only the actual increased costs of a state-mandated program are reimbursable and, to that end, revenues provided for by the state-mandated program must be deducted from program costs. (See Cal. Const., art. XIII B, § 6; Gov.Code §§ 17514, 17556, subd. (e); County of *Fresno v. State of California* (1991) 51 Cal.3d 482, 487; County of Sonoma v. *Commission on State Mandates,* (2000) 84 Cal.App.4th 1264, 1284.) These principles are reflected in respondent's regulation which requires, without limitation or exception, the identification of offsetting revenues in the parameters and guidelines for reimbursable cost claims. (Cal. Code Regs., tit. 2, § 1183.1(a)(7).) *Emphasis added.* 

30 The amended and retroactive parameters and guidelines adopted September 26, 2008,

31 state:

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### VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Reimbursement for this mandate from any source, including but not limited to,
 services fees collected, federal funds, and other state funds allocated to any
 service provided under this program, shall be identified and offset from this

- claim. Offsetting revenue shall include all revenues generated from implementing
   the Integrated Waste Management Plan.
- In addition, revenue from a building-operating fee imposed pursuant to
  Education Code section 76375, subdivision (a) if received by a claimant and the
  revenue is applied to this program, shall be deducted from the costs claimed.
- 6 Therefore, had the District reported recycling income as a reduction of total claimed
- 7 cost it would not have been subject to state appropriation in the form of cost savings.
- 8

#### C. PROCEDURAL ISSUES

#### 9 1. <u>Standard of Review</u>

None of the adjustments were made because the program costs claimed were excessive or unreasonable. The Controller does not assert that the claimed costs were excessive or reasonable, which is the only mandated cost audit standard in statute (Government Code Section 17561(d) (2)). It would therefore appear that the entire findings are based upon the wrong standard for review. If the Controller wishes to enforce other audit standards for mandated cost reimbursement, the Controller should comply with the Administrative Procedure Act.

17 2. <u>Burden of Proof</u>

Here, the evidentiary issue is the Controller's method for determining the adjustments. In many instances in the audit report, the District was invited to provide missing data in lieu of fictional data used by auditor, or to disprove the auditor's factual assumptions. This is an inappropriate shifting of the burden of proof for an audit. The Controller must first provide evidence as to the propriety of its audit findings because it bears the burden of going forward and because it is the party with the power to create,

1 maintain, and provide evidence regarding its auditing methods and procedures, as well 2 as the specific facts relied upon for its audit findings. 3 PART VIII. RELIEF REQUESTED The District filed its annual reimbursement claims within the time limits 4 5 prescribed by the Government Code. The amounts claimed by the District for 6 reimbursement of the costs of implementing the Integrated Waste Management 7 program imposed by the relevant Public Contract and Public Resources Code sections represent the actual costs incurred by the District to carry out this program. These 8 9 costs were properly claimed pursuant to the Commission's parameters and guidelines. 10 Reimbursement of these costs is required under Article XIIIB, Section 6 of the California Constitution. The Controller's adjustments deny reimbursement without any basis in 1 12 law or fact. The District has met its burden of going forward on this incorrect reduction 13 claim by complying with the requirements of Section 1185, Title 2, California Code of 14 Regulations. Because the Controller has enforced and is seeking to enforce these 15 adjustments without benefit of statute or regulation, the burden of proof is now upon the 16 Controller to establish a legal basis for its actions. 17 The District requests that the Commission make findings of fact and law on each 18 and every adjustment made by the Controller and each and every procedural and 19 jurisdictional issue raised in this claim, and order the Controller to correct its audit report findings therefrom. 20

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1		PART VIII. CERTIFICATION
2 3 4 5 6 7 8	of the State of C submission is tru information or be	gnature below, I hereby declare, under penalty of perjury under the laws California, that the information in this incorrect reduction claim ue and complete to the best of my own personal knowledge or elief, and that the attached documents are true and correct copies of ived from or sent by the state agency or person who originated the
9	Executed	on June 📶, 2014, at Rocklin, California, by
10 11 12 13 14 15 16 17	5000 Rocklin Ro Rocklin, CA 956 Voice: 91 Fax: 91	nmunity College District
18		APPOINTMENT OF REPRESENTATIVE
19 20 21		int Community College District appoints Keith B. Petersen, SixTen and s representative for this incorrect reduction claim. 6/11/14 Vice President Date
22	Chris Yatooma,	Vice President Date
23	Sierra Joint Com	nmunity College District
24	Attachments:	
25 26 27	Exhibit "A" Exhibit "B"	Controller's Audit Report dated July 22, 2013 Original Parameters and Guidelines adopted March 30, 2005, and Amended Parameters and Guidelines dated September 26, 2008
28 29	Exhibit "C" Exhibit "D"	Controller's Claiming Instructions Annual Reimbursement Claims

30 Exhibit "E" Controller's Payment Action Letters dated August 4, 2013

Controller's Final Audit Report



## JOHN CHIANG California State Controller

July 22, 2013

Chris Yatooma, Vice President of Administration Sierra Joint Community College District 5000 Rocklin Road Rocklin, CA 95677

Dear Mr. Yatooma:

The State Controller's Office reviewed the costs claimed by the Sierra Joint Community College District for the legislatively mandated Integrated Waste Management Program (Chapter 1116, Statutes of 1992; and Chapter 764, Statutes of 1999) for the period of July 1, 1999, through June 30, 2001; and July 1, 2003, through June 30, 2010. Our review was limited to ensuring that offsetting savings were properly reported in accordance with program requirements.

The district claimed \$238,419 for the mandated program. Our review found that \$98,784 is allowable and \$139,635 is unallowable. The costs are unallowable because the district did not report any offsetting savings realized as a result of implementing its integrated waste management plan, as described in the attached Summary of Program Costs, Summary of Offsetting Savings Calculations, and the Finding and Recommendation.

For the fiscal year (FY) 1999-00 through FY 2000-01, and FY 2003-04 through FY 2009-10 claims, the State made no payment to the district. Our review found that \$98,784 is allowable. The State will pay that amount, contingent upon available appropriations.

If you disagree with the review finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's website at <u>www.csm.ca.gov/docs/IRCForm.pdf</u>.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA Chief, Division of Audits

JVB/kw

Attachments

RE: S13-MCC-942

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874 SACRAMENTO 3301 C Street, Suite 700, Sacramento, CA 95816 (916) 324-8907 LOS ANGELES 901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754-7619 (323) 981-6802 Chris Yatooma,

-2-

Vice President of Administration

cc: Colin Irwin, Deputy Director of Plant Operations Sierra Joint Community College District
Kerri Hester, Director of Finance Sierra Joint Community College District
Linda Fisher, Finance Manager Sierra Joint Community College District
Christine Atalig, Specialist, College Finance and Facilities Planning California Community Colleges Chancellor's Office
Mollie Quasebarth, Principal Program Budget Analyst Education Systems Unit, California Department of Finance
Mario Rodriguez, Finance Budget Analyst Education Systems Unit, California Department of Finance
Jay Lal, Manager Division of Accounting and Reporting State Controller's Office

## Attachment 1— Summary of Program Costs July 1, 1999, through June 30, 2001; and July 1, 2003, through June 30, 2010

Cost Elements		tual Costs		llowable r Review		Review
July 1, 1999, through June 30, 2000 Direct costs: Salaries and benefits	\$	14,738	\$	14,738	\$	
Materials and supplies Total direct costs Indirect costs		2,259 16,997 6,197	. <u> </u>	2,259 16,997 6,197		
Total direct and indirect costs Less offsetting savings <sup>2</sup>		23,194		23,194 (3,981)		(3,981)
Total program costs Less amount paid by the State	\$	23,194		19,213	\$	(3,981)
Allowable costs claimed in excess of (less than) amount paid			<u>\$</u>	19,213		
July 1, 2000, through June 30, 2001						
Direct costs: Salaries and benefits Materials and supplies	\$	17,330 1,743	\$	17,330 1,743	\$	
Total direct costs Indirect costs		19,073 7,165		19,073 7,165		
Total direct and indirect costs Less offsetting savings <sup>2</sup>		26,238		26,238 (7,250)		(7,250)
Total program costs Less amount paid by the State	<u>\$</u>	26,238		18,988 	<u>\$</u>	(7,250)
Allowable costs claimed in excess of (less than) amount paid			<u>\$</u>	18,988		
July 1, 2003, through June 30, 2004						
Direct costs: Salaries and benefits Materials and supplies	\$	16,342 2,239	\$	16,342 2,239	\$	
Total direct costs Indirect costs		18,581 6,276		18,581 6,276		
Total direct and indirect costs Less offsetting savings <sup>2</sup>		24,857		24,857 (17,095)		(17,095)
Total program costs Less amount paid by the State	<u>\$</u>	24,857		7,762	\$	(17,095)
Allowable costs claimed in excess of (less than) amount paid			<u>\$</u>	7,762		

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## Attachment 1 (continued)

Cost Elements		Actual Costs Claimed		Allowable per Review		Review Adjustment <sup>1</sup>	
July 1, 2004, through June 30, 2005							
Direct costs: Salaries and benefits Materials and supplies	\$	18,552 1,986	\$	18,552 1,986	\$		
Total direct costs Indirect costs		20,538 7,587		20,538 7,587			
Total direct and indirect costs Less offsetting savings <sup>2</sup>		28,125		28,125 (19,634)		(19,634)	
Total program costs Less amount paid by the State	<u>\$</u>	28,125		8,491	\$	(19,634)	
Allowable costs claimed in excess of (less than) amount paid			\$	8,491			
July 1, 2005, through June 30, 2006							
Direct costs: Salaries and benefits	<u>\$</u>	27,227	<u>\$</u>	27,227	\$		
Total direct costs Indirect costs		27,227 9,721		27,227 9,721			
Total direct and indirect costs Less offsetting savings <sup>2</sup>		36,948		36,948 (22,011)		(22,011)	
Total program costs Less amount paid by the State	<u>\$</u>	36,948		14,937	<u>\$</u>	(22,011)	
Allowable costs claimed in excess of (less than) amount paid			\$	14,937			
July 1, 2006, through June 30, 2007							
Direct costs: Salaries and benefits Materials and supplies	\$	20,995 24,050	\$	20,995 24,050	\$		
Total direct costs Indirect costs		45,045 8,080		45,045 8,080			
Total direct and indirect costs Less offsetting savings <sup>2</sup>		53,125	. <u> </u>	53,125 (23,732)		(23,732)	
Total program costs Less amount paid by the State	<u>\$</u>	53,125		29,393	<u>\$</u>	(23,732)	
Allowable costs claimed in excess of (less than) amount paid			\$	29,393			

#### Sierra Joint Community College District

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Cost Elements		tual Costs	llowable r Review		Review justment <sup>1</sup>
July 1, 2007, through June 30, 2008					
Direct costs: Salaries and benefits	\$	14,067	\$ 14,067	\$	
Total direct costs Indirect costs		14,067 5,321	 14,067 5,321	_	
Total direct and indirect costs Less offsetting savings <sup>2</sup>		19 <b>,</b> 388	 19,388 (24,282)		(24,282)
Subtotal Adjustment to eliminate negative balance		19 <b>,</b> 388	(4,894) 4,894		(24,282) 4,894
Total program costs Less amount paid by the State	\$	19,388		<u>\$</u>	(19,388)
Allowable costs claimed in excess of (less than) amount paid			\$ 		
July 1, 2008, through June 30, 2009					
Direct costs: Salaries and benefits	\$	10,219	\$ 10,219	\$	·
Total direct costs Indirect costs		10,219 4,827	10,219 4,827		
Total direct and indirect costs Less offsetting savings <sup>2</sup>		15,046	 15,046 (25,999)		(25,999)
Subtotal Adjustment to eliminate negative balance		15,046	 (10,953) 10,953		(25,999) 10,953
Total program costs Less amount paid by the State	<u>\$</u>	15,046	 	\$	(15,046)
Allowable costs claimed in excess of (less than) amount paid			\$ 		
July 1, 2009, through June 30, 2010					
Direct costs: Salaries and benefits	<u>\$</u>	7,809	\$ 7,809	\$	
Total direct costs Indirect costs		7,809 3,689	7,809 3,689		
Total direct and indirect costs Less offsetting savings <sup>2</sup>		11,498	11,498 (27,225)		(27,225)
Subtotal Adjustment to eliminate negative balance		11,498	 (15,727) 15,727		(27,225) 15,727
Total program costs Less amount paid by the State	\$	11,498	 	\$	(11,498)
Allowable costs claimed in excess of (less than) amount paid			\$ 		

Cost Elements		Actual Costs Claimed		Allowable per Review		Review Adjustment <sup>1</sup>	
Summary July 1, 1999, through June 30, 2001; and July 1, 2003, through June 30, 2010							
Direct costs: Salaries and benefits Materials and supplies	\$	147,279 32,277	\$	147,279 32,277	\$		
Total direct costs Indirect costs		179,556 58,863		179,556 58,863			
Total direct and indirect costs Less offsetting savings		238,419		238,419 (171,209)		(171,209)	
Subtotal Adjustment to eliminate negative balance		238,419		67,210 31,574		(171,209) 31,574	
Total program costs Less amount paid by the State	\$	238,419		98,784	<u>\$</u>	(139,635)	
Allowable costs claimed in excess of (less than) amount paid			\$	98,784			

# Attachment 1 (continued)

 <sup>&</sup>lt;sup>1</sup> See Attachment 3, Finding and Recommendation.
 <sup>2</sup> See Attachment 2, Summary of Offsetting Savings Calculations.

## Attachment 2— Summary of Offsetting Savings Calculations July 1, 1999, through June 30, 2001; and July 1, 2003, through June 30, 2010

· · · · ·	Offsetting Savings	Offset	ting Savings Realiz	ed	Review
Cost Elements	Reported		January - June	Total	Adjustment <sup>1</sup>
July 1, 1999, through June 30, 2000					
Maximum allowable diversion percentage Actual diversion percentage		÷	25.00%		
Allocated diversion percentage Tonnage diverted Statewide average landfill fee per ton		x x	74.87% x (146.10) x \$36.39		
Total offsetting savings, FY 1999-2000	<u>\$</u>	\$	<u>\$ (3,981)</u>	<u>\$ (3,981)</u>	<u>\$ (3,981)</u>
July 1, 2000, through June 30, 2001					
Maximum allowable diversion percentage Actual diversion percentage		25.00% ÷ 33.39%		N	
Allocated diversion percentage Tonnage diverted Statewide average landfill fee per ton		74.87% x (146.10) x \$36.39			
Total offsetting savings, FY 2000-01	<u>\$</u>	\$ (3,981)	<u>\$ (3,269)</u>	§ (7,250)	<u>\$ (7,250)</u>
July 1, 2003, through June 30, 2004					
Maximum allowable diversion percentage Actual diversion percentage		50.00% ÷ 45.59%			
Allocated diversion percentage <sup>2</sup> Tonnage diverted Statewide average landfill fee per ton		100.00% x (204) x \$36.83			
Total offsetting savings, FY 2003-04	<u>\$                                    </u>	\$ (7,513)	<u>\$ (9,582)</u>	\$ (17,095)	<u>\$ (17,095)</u>
July 1, 2004, through June 30, 2005					
Maximum allowable diversion percentage Actual diversion percentage		50.00% ÷ 53.98%			
Allocated diversion percentage Tonnage diverted Statewide average landfill fee per ton		92.63% x (269.25) x \$38.42			
Total offsetting savings, FY 2004-05	<u>\$                                    </u>	\$ (9,582)	<u>\$ (10,052)</u>	\$ (19,634)	<u>\$ (19,634)</u>
July 1, 2005, through June 30, 2006					
Maximum allowable diversion percentage Actual diversion percentage		50.00% ÷ 55.26%			
Allocated diversion percentage Tonnage diverted Statewide average landfill fee per ton		90.48% x (284.85) x \$39.00			
Total offsetting savings, FY 2005-06	<u>\$                                    </u>	\$ (10,052)	<u>\$ (11,959)</u>	(22,011)	\$ (22,011)

## Attachment 2 (continued)

	Offsetting	
Cost Elements	Savings Reported	Offsetting Savings Realized         Review           July - December         January - June         Total
July 1, 2006, through June 30, 2007	Reported	
Maximum allowable diversion percentage Actual diversion percentage		50.00% $50.00%\div 55.91\% \div 60.27\%$
Allocated diversion percentage Tonnage diverted Statewide average landfill fee per ton	· · · · ·	89.43%         82.96%           x         (290.70)         x         (295.65)           x         \$46.00         x         \$48.00
Total offsetting savings, FY 2006-07	<u>\$</u>	<u>\$ (11,959)</u> <u>\$ (11,773)</u> <u>\$ (23,732)</u> <u>\$ (23,732)</u>
July 1, 2007, through June 30, 2008		
Maximum allowable diversion percentage Actual diversion percentage		$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Allocated diversion percentage Tonnage diverted Statewide average landfill fee per ton		82.96%         82.96%           x         (295.65)         x         (295.65)           x         \$48.00         x         \$51.00
Total offsetting savings, FY 2007-08	<u>\$</u>	<u>\$ (11,773)</u> <u>\$ (12,509)</u> <u>\$ (24,282)</u> <u>\$ (24,282)</u>
July 1, 2008, through June 30, 2009		
Maximum allowable diversion percentage Actual diversion percentage		$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Allocated diversion percentage Tonnage diverted Statewide average landfill fee per ton		82.96%         82.96%           x         (295.65)         x         (295.65)           x         \$51.00         x         \$55.00
Total offsetting savings, FY 2008-09	<u>\$                                    </u>	<u>\$ (12,509)</u> <u>\$ (13,490)</u> <u>\$ (25,999)</u> <u>\$ (25,999)</u>
July 1, 2009, through June 30, 2010		
Maximum allowable diversion percentage Actual diversion percentage		$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Allocated diversion percentage Tonnage diverted Statewide average landfill fee per ton		82.96%         82.96%           x         (295.65)         x         (295.65)           x         \$55.00         x         \$56.00
Total offsetting savings, FY 2009-10	<u>\$                                    </u>	<u>\$ (13,490)</u> <u>\$ (13,735)</u> <u>\$ (27,225)</u> <u>\$ (27,225)</u>
Total offsetting savings, July 1, 1999, through June 30, 2001; and July 1, 2003, through June 30, 2010	<u>\$                                    </u>	<u>\$ (80,859)</u> <u>\$ (90,350)</u> <u>\$ (171,209)</u> <u>\$ (171,209)</u>

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<sup>&</sup>lt;sup>1</sup> See Attachment 2, Finding and Recommendation.

<sup>&</sup>lt;sup>2</sup> Sierra College did not achieve the maximum allowable diversion percentage in calendar year 2003. Therefore, 100% of the tonnage diverted is offsetting savings realized by the district.

## Attachment 3— Finding and Recommendation July 1, 1999, through June 30, 2001; and July 1, 2003, through June 30, 2010

#### FINDING— Unreported offsetting savings

The district did not report any offsetting savings on its mandated cost claims for the review period. We determined that the district realized savings of \$171,209 from implementation of its integrated waste management (IWM) plan.

The following table summarizes the unreported offsetting savings by fiscal year:

Fiscal Year	Offse Savi <u>Repo</u>	ings	S	ffsetting avings ealized	-	Review ljustment
1999-2000	\$	-	\$	(3,981)	. \$	(3,981)
2000-01		-		(7,250)		(7,250)
2003-04		-		(17,095)		(17,095)
2004-05		-		(19,634)		(19,634)
2005-06		-		(22,011)		(22,011)
2006-07		-		(23,732)		(23,732)
2007-08		-		(24,282)		(24,282)
2008-09		-		(25,999)		(25,999)
2009-10		·		(27,225)	·	(27,225)
Total	\$	-	<u>\$ (</u>	171,209)	\$	(171,209)

On March 25, 2004, the Commission on State Mandates (CSM) adopted the statement of decision for the IWM Program. The CSM determined that Chapter 1116, Statutes of 1992; and Chapter 764, Statutes of 1999, imposed upon community college districts a state mandate reimbursable under Government Code section 17561, commencing July 1, 1999.

The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. The CSM adopted the parameters and guidelines on March 30, 2005.

In March 2007, the Department of Finance and the IWM Board filed a petition for writ of mandate requesting the CSM to issue new parameters and guidelines that give full consideration to the community colleges' cost savings (e.g. avoided landfill disposal fees) and revenues (from recyclables) by complying with the test claim statutes. The Judgment and a Writ of Mandate were issued on June 30, 2008, ordering the CSM to amend the parameters and guidelines to require community college districts to identify and offset from their claims, cost savings realized as a result of implementing their plan.

On September 26, 2008, the CSM amended the parameters and guidelines to the original period of reimbursement because the court's decision interprets the test claim statutes as a question of law.

In compliance with Government Code section 17558, the State Controller's Office issues claiming instructions to assist community college districts in claiming mandated-program reimbursable costs.

The amended parameters and guidelines (section VIII – Offsetting Cost Savings) state:

Reduced or avoided costs realized from implementation of the community college districts' Integrated Waste Management Plan shall be identified and offset from this claim as cost savings, consistent with the direction for revenue in Public Contract Code sections 12167 and 12167.1.

Public Contract Code sections 12167 and 12167.1 require agencies in state-owned and state-leased buildings to deposit all revenues from the sale of recyclables into the IWM Account in the IWM Fund, which are continuously appropriated to the Board for the purposes of offsetting recycling program costs. For the review period, the district did not deposit any revenue into the IWM Account in the IWM Fund. We have determined that the district had reduced or avoided costs realized from implementation of its IWM plan that it did not identify and offset from its claims as cost savings.

#### **Offsetting Savings Calculations**

The CSM's Final Staff Analysis of the proposed amendments to the parameters and guidelines (Item #8–CSM hearing of September 26, 2008) states:

...cost savings may be calculated from the annual solid waste disposal reduction or diversion rates that community colleges must annually report to the Board pursuant to Public Resources Code section 42926, subdivision (b) (1).

To compute the savings amount, we multiplied the allocated diversion percentage by the tonnage diverted, and by the avoided landfill disposal fee, as follows:



This calculation determines the cost that the district did not incur for solid waste disposal as a result of implementing its IWM plan. The offsetting savings calculations are presented in Attachment 2 – Summary of Offsetting Savings Calculations.

#### Allocated Diversion Percentage

Public Resource Code 42921 requires districts to achieve a solid waste diversion percentage of 25% beginning January 1, 2002, and a 50% diversion percentage by January 1, 2004. The parameters and guidelines state that districts will be reimbursed for all mandated costs incurred to achieve these levels, without reduction when they fall short of stated goals, but not for amounts used to exceed these state-mandated levels. Therefore, we allocated the offsetting savings to be consistent with the requirements of the mandated program.

For calendar years 2000 through 2007, we used the actual diversion percentage reported by the district to CalRecycle (formerly the IWM Board) pursuant to Public Resources Code section 42926, subdivision (b)(1).

In 2008, CalRecycle began focusing on "per-capita disposal" instead of "diversion percentage." As a result, CalRecycle stopped requiring community college districts to report the actual amount of tonnage diverted. Consequently, the annual reports no longer identify a "diversion percentage." Therefore, we used the 2007 diversion percentage to calculate the offsetting savings for FY 2007-08, FY 2008-09, and FY 2009-10. The district did not provide documentation supporting a different diversion percentage.

#### Tonnage Diverted

The tonnage diverted is solid waste that the district recycled, composted, and kept out of the landfill.

For calendar years 2000 through 2007, we used the actual tonnage diverted, as reported by the district to CalRecycle pursuant to Public Resources Code section 42926, subdivision (b)(1).

As previously noted, in 2008, CalRecycle stopped requiring community college districts to report the actual amount of tonnage diverted. Therefore, we used the tonnage diverted in 2007 to calculate the offsetting savings for FY 2007-08, FY 2008-09, and FY 2009-10. The district did not provide documentation supporting a different tonnage amount.

#### Avoided Landfill Disposal Fee (per Ton)

The avoided landfill disposal fee is used to calculate realized savings because the district no longer incurs a cost to dispose of the diverted tonnage at the landfill. For each fiscal year in the review period, we used the statewide average disposal fee provided by CalRecycle. The district did not provide documentation supporting a different disposal fee.

### **Recommendation**

We recommend that the district offset all savings realized from implementation of the community college district's IWM plan.

Commission Parameters and Guidelines

### Exhibit B
# BEFORE THE COMMISSION ON STATE MANDATES STATE OF CALIFORNIA

# IN RE TEST CLAIM ON:

Public Resources Code Sections 40148. 40196.3, 42920, 42921, 42922, 42923, 42924, 42925, 42926, 42927, and 42928; Public Contract Code Sections 12167 and 12167.1;

Statutes 1999, Chapter 764 (AB 75); Statutes 1992, Chapter 1116 (A.B. 3521);

State Agency Model Integrated Waste Management Plan (February 2000).

Filed on March 9, 2001,

By Santa Monica and South Lake Tahoe Community College Districts, Co-claimants No. 00-TC-07

Integrated Waste Management

ADOPTION OF PARAMETERS AND **GUIDELINES PURSUANT TO GOVERNMENT CODE SECTION 17557 AND** TITLE 2, CALIFORNIA CODE OF **REGULATIONS, SECTION 1183.12** 

(Adopted on March 30, 2005)

# PARAMETERS AND GUIDELINES

On March 30, 2005, the Commission on State Mandates adopted the attached Parameters and Guidelines.

L Executive Director

<u>april 1, 2005</u>

Adopted: March 30, 2005

# PARAMETERS AND GUIDELINES

Public Resources Code Sections 40148, 40196.3, 42920-42928 Public Contract Code Sections 12167 and 12167.1

> Statutes 1999, Chapter 764 (A.B. 75) Statutes 1992, Chapter 1116 (A.B. 3521)

State Agency Model Integrated Waste Management Plan (February 2000)

Integrated Waste Management (00-TC-07)

Santa Monica and Lake Tahoe Community College Districts, Co-claimants

#### I. SUMMARY OF THE MANDATE

On March 25, 2004, the Commission on State Mandates (Commission) adopted its Statement of Decision finding that Public Resources Code sections 40148, 40196.3, 42920-42928; Public Contract Code sections 12167 and 12167.1; and the State Agency Model Integrated Waste Management Plan (February 2000) require new activities, as specified below, which constitute new programs or higher levels of service for community college districts within the meaning of article XIII B, section 6, of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514.

Specifically, the Commission approved this test claim for the increased costs of performing the following specific new activities:

- Comply with the model plan (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000): A community college must comply with the California Integrated Waste Management Board's (Board) model integrated waste management plan, which includes consulting with the Board to revise the model plan, as well as completing and submitting to the Board the following: (1) state agency or large state facility information form; (2) state agency list of facilities; (3) state agency waste reduction and recycling program worksheet, including the sections on program activities, promotional programs, and procurement activities; and (4) state agency integrated waste management plan questions.
- Designate a solid waste reduction and recycling coordinator (Pub. Resources Code, § 42920, subd. (c)): A community college must designate one solid waste reduction and recycling coordinator to perform new duties imposed by chapter 18.5 (Pub. Resources Code, §§ 42920 – 42928), including implementing the community college's integrated waste management plan, and acting as a liaison to other state agencies (as defined by section 40196.3) and coordinators.
- Divert solid waste (Pub. Resources Code, §§ 42921 & 42922, subd. (i)): A community college must divert at least 25 percent of all its solid waste from landfill disposal or transformation facilities by January 1, 2002, through source reduction, recycling, and

Integrated Waste Management (00-TC-07)

composting activities, and divert at least 50 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2004, through source reduction, recycling, and composting.

A community college unable to comply with this diversion requirement may instead seek, until December 31, 2005, either an alternative requirement or time extension (but not both) as specified below:

• Seek an alternative requirement (Pub. Resources Code, §§ 42927 & 42922, subds. (a) & (b)): A community college that is unable to comply with the 50-percent diversion requirement must: (1) notify the Board in writing, detailing the reasons for its inability to comply; (2) request of the Board an alternative to the 50-percent requirement; (3) participate in a public hearing on its alternative requirement; (4) provide the Board with information as to (a) the community college's good faith efforts to effectively implement the source reduction, recycling, and composting measures described in its integrated waste management plan, and demonstration of its progress toward meeting the alternative requirement as described in its annual reports to the Board; (b) the community college's inability to meet the 50-percent diversion requirement despite implementing the measures in its plan; (c) the alternative source reduction, recycling, and composting requirement represents the greatest diversion amount that the community college may reasonably and feasibly achieve, and (d) relate to the Board circumstances that support the request for an alternative requirement, such as waste disposal patterns and the types of waste disposed by the community college.

Seek a time extension (Pub. Resources Code, §§ 42927 & 42923 subds. (a) & (c)): A community college that is unable to comply with the January 1, 2002 deadline to divert 25 percent of its solid waste, must do the following pursuant to section 42923, subdivisions (a) and (c): (1) notify the Board in writing, detailing the reasons for its inability to comply; (2) request of the Board an alternative to the January 1, 2002 deadline; (3) provide evidence to the Board that it is making a good faith effort to implement the source reduction, recycling, and composting programs identified in its integrated waste management plan; and (4) provide information to the Board that describes the relevant circumstances that contributed to the request for extension. such as lack of markets for recycled materials, local efforts to implement source reduction, recycling and composting programs, facilities built or planned, waste -disposal patterns, and the type of waste disposed of by the community college. (5) The community college must also submit a plan of correction that demonstrates that it will meet the requirements of Section 42921 [the 25 and 50 percent diversion requirements] before the time extension expires, including the source reduction, recycling, or composting steps the community college will implement, a date prior to the expiration of the time extension when the requirements of Section 42921 will be met, the existing programs that it will modify, any new programs that will be implemented to meet those requirements, and the means by which these programs will be funded.

2

- Report to the Board (Pub. Resources Code, §§ 42926, subd. (a) & 42922, subd. (i)): A community college must annually submit, by April 1, 2002 and by April 1 each subsequent year, a report to the Board summarizing its progress in reducing solid waste. The information in the report is to encompass the previous calendar year and shall contain, at a minimum, the following as outlined in section 42926, subdivision (b): (1) calculations of annual disposal reduction; (2) information on the changes in waste generated or disposed of due to increases or decreases in employees, economics, or other factors; (3) a summary of progress implementing the integrated waste management plan; (4) the extent to which the community college intends to use programs or facilities established by the local agency for handling, diversion, and disposal of solid waste. (If the college does not intend to use those established programs or facilities, it must identify sufficient disposal capacity for solid waste that is not source reduced, recycled or composted.) (5) For a community college that has been granted a time extension by the Board, it shall include a summary of progress made in meeting the integrated waste management plan implementation schedule pursuant to section 42921, subdivision (b), and complying with the college's plan of correction, before the expiration of the time extension. (6) For a community college that has been granted an alternative source reduction, recycling, and composting requirement by the Board pursuant to section 42922, it shall include a summary of progress made towards meeting the alternative requirement as well as an explanation of current circumstances that support the continuation of the alternative requirement,
- Submit recycled material reports (Pub. Contract Code, § 12167.1): A community college must annually report to the Board on quantities of recyclable materials collected for recycling.

#### **II. ELIGIBLE CLAIMANTS**

Community college districts that incur increased costs as a result of this mandate are eligible to claim reimbursement.

## **III. PERIOD OF REIMBURSEMENT**

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on March 9, 2001. Therefore, costs incurred for compliance with Public Contract Code sections 12167 and 12167.1 (Stats. 1992, ch. 1116) are eligible for reimbursement on or after July 1, 1999. However, because of the statute's operative date, all other costs incurred pursuant to Statutes 1999, chapter 764 are eligible for reimbursement on or after January 1, 2000.

Seeking an alternative diversion goal or time extension (Pub. Resources Code, §§ 42922, 42923, and 42927) is reimbursable until December 31, 2005.

Actual costs for one fiscal year should 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), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed \$1000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

# 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, receipts, and the community college plan approved by the Board.

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:

A. One-Time Activities (Reimbursable starting January 1, 2000)

- 1. Develop the necessary district policies and procedures for the implementation of the integrated waste management plan.
- 2. Train district staff on the requirements and implementation of the integrated waste management plan (one-time per employee). Training is limited to the staff working directly on the plan.
- B. Ongoing Activities (Reimbursable starting January 1, 2000)
  - 1. Complete and submit to the Board the following as part of the State Agency Model Integrated Waste Management Plan (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.):
    - a. state agency or large state facility information form;
    - b. state agency list of facilities;
    - c. state agency waste reduction and recycling program worksheets that describe program activities, promotional programs, and procurement activities, and other questionnaires, and
    - d. state agency integrated waste management plan questions.

NOTE: Although reporting on promotional programs and procurement activities in the model plan is reimbursable, implementing promotional programs and procurement

activities is not.

1

- 2. Respond to any Board reporting requirements during the approval process. (Pub. Resources Code, § 42920, subd: (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.)
- Consult with the Board to revise the model plan, if necessary.<sup>1</sup> (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.)
- 4. Designate one solid waste reduction and recycling coordinator ("coordinator") for each college in the district to perform new duties imposed by chapter 18.5 (Pub. Resources Code, §§ 42920 42928). The coordinator shall implement the integrated waste management plan. The coordinator shall act as a liaison to other state agencies (as defined by section 40196.3) and coordinators. (Pub. Resources Code, § 42920, subd. (c).)
- 5. Divert at least 25 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2002, and at least 50 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2004, through source reduction, recycling, and composting activities. Maintain the required level of reduction, as approved by the Board. (Pub. Resources Code, §§ 42921 & 42922, subd. (i).)

#### C. <u>Alternative Compliance</u> (Reimbursable from January 1, 2000 – December 31, 2005)

- 1. Seek <u>either</u> an alternative requirement or time extension if a community college is unable to comply with the January 1, 2002 deadline to divert 25 percent of its solid waste, by doing the following: (Pub. Resources Code, §§ 42927 & 42923 subds. (a) & (c).)
  - a. Notify the Board in writing, detailing the reasons for its inability to comply.
  - b. Request of the Board an alternative to the January 1, 2002 deadline.
  - c. Provide evidence to the Board that the college is making a good faith effort to implement the source reduction, recycling, and composting programs identified in its integrated waste management plan.
  - d. Provide information that describes the relevant circumstances that contributed to the request for extension, such as lack of markets for recycled materials, local efforts to implement source reduction, recycling and composting programs, facilities built or planned, waste disposal patterns, and the type of waste disposed of by the community college.
  - e. Submit a plan of correction that demonstrates that the college will meet the requirements of Section 42921 [the 25 and 50 percent diversion requirements] before the time extension expires, including the source reduction, recycling, or composting steps the community college will implement, a date prior to the expiration of the time extension when the requirements of Section 42921 will be met, the existing programs that it will modify, any new programs that will be

<sup>1</sup> Attachment 1, California Integrated Waste Management Board, State Agency Model Integrated Waste Management Plan (February 2000).

implemented to meet those requirements, and the means by which these programs will be funded.

- 2. Seek <u>either</u> an alternative requirement or time extension if a community college is unable to comply with the January 1, 2004 deadline to divert 50 percent of its solid waste, by doing the following: (Pub. Resources Code, §§ 42927 & 42922, subds. (a) & (b).)
  - a. Notify the Board in writing, detailing the reasons for its inability to comply.
  - b. Request of the Board an alternative to the 50-percent requirement.
  - c. Participate in a public hearing on its alternative requirement.
  - d. Provide the Board with information as to:
    - the community college's good faith efforts to implement the source reduction, recycling, and composting measures described in its integrated waste management plan, and demonstration of its progress toward meeting the alternative requirement as described in its annual reports to the Board;
    - (ii) the community college's inability to meet the 50 percent diversion requirement despite implementing the measures in its plan;
    - (iii) how the alternative source reduction, recycling, and composting requirement represents the greatest diversion amount that the community college may reasonably and feasibly achieve; and,
    - (iv) the circumstances that support the request for an alternative requirement, such as waste disposal patterns and the types of waste disposed by the community college.

## D. <u>Accounting System</u> (Reimbursable starting January 1, 2000)

- Developing, implementing, and maintaining an accounting system to enter and track the college's source reduction, recycling and composting activities, the cost of those activities, the proceeds from the sale of any recycled materials, and such other accounting systems which will allow it to make its annual reports to the state and determine waste reduction. Note: only the pro-rata portion of the costs incurred to implement the reimbursable activities can be claimed.
- E. Annual Report (Reimbursable starting January 1, 2000)

Annually prepare and submit, by April 1, 2002, and by April 1 each subsequent year, a report to the Board summarizing its progress in reducing solid waste. The information in the report must encompass the previous calendar year and shall contain, at a minimum, the following as outlined in section 42926, subdivision (b): (Pub. Resources Code, §§ 42926, subd. (a) & 42922, subd. (i).)

- 1. calculations of annual disposal reduction;
- 2. information on the changes in waste generated or disposed of due to increases or decreases in employees, economics, or other factors;
- 3. a summary of progress made in implementing the integrated waste management plan;

- 4. the extent to which the community college intends to use programs or facilities established by the local agency for handling, diversion, and disposal of solid waste (If the college does not intend to use those established programs or facilities, it must identify sufficient disposal capacity for solid waste that is not source reduced, recycled or composted.);
- 5. for a community college that has been granted a time extension by the Board, it shall include a summary of progress made in meeting the integrated waste management plan implementation schedule pursuant to section 42921, subdivision (b), and complying with the college's plan of correction, before the expiration of the time extension;
- 6. for a community college that has been granted an alternative source reduction, recycling, and composting requirement by the Board pursuant to section 42922, it shall include a summary of progress made towards meeting the alternative requirement as well as an explanation of current circumstances that support the continuation of the alternative requirement.

F. <u>Annual Recycled Material Reports</u> (Reimbursable starting July 1, 1999)

Annually report to the Board on quantities of recyclable materials collected for recycling. (Pub. Contract Code, § 12167.1.) (See Section VII. regarding offsetting revenues from recyclable materials.)

# 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.

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

# 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 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 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

Reimbursement for this mandate from any source, including but not limited to, services fees collected, federal funds, and other state funds allocated to any service provided under this program, shall be identified and deducted from this claim. Offsetting revenue shall include the revenues cited in Public Resources Code section 42925 and Public Contract Code sections 12167 and 12167.1.

Subject to the approval of the California Integrated Waste Management Board, revenues derived from the sale of recyclable materials by a community college that do not exceed two thousand dollars (\$2,000) annually are continuously appropriated for expenditure by the community college for the purpose of offsetting recycling program costs. Revenues exceeding two thousand dollars (\$2,000) annually may be available for expenditure by the community college only when appropriated by the Legislature. To the extent so approved or appropriated and applied to the college, these amounts are a reduction to the recycling costs mandated by the state to implement Statutes 1999, chapter 764.

In addition, revenue from a building-operating fee imposed pursuant to Education Code section 76375, subdivision (a) if received by a claimant and the revenue is applied to this program, shall be deducted from the costs claimed.

# VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 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 the test claim decision and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (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 AND ADDRESS OF AN

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.

Integrated Waste Management (00-TC-07)

# BEFORE THE COMMISSION ON STATE MANDATES STATE OF CALIFORNIA

#### IN RE TEST CLAIM ON:

Public Resources Code Sections 40148, 40196.3, 42920, 42921, 42922, 42923, 42924, 42925, 42926, 42927, and 42928; Public Contract Code Sections 12167 and 12167.1;

Statutes 1999, Chapter 764 (AB 75); Statutes 1992, Chapter 1116 (A.B. 3521);

State Agency Model Integrated Waste Management Plan (February 2000).

Filed on March 9, 2001,

By Santa Monica and South Lake Tahoe Community College Districts, Co-claimants No. 00-TC-07

Integrated Waste Management

ADOPTION OFAMENDMENTS TO PARAMETERS AND GUIDELINES PURSUANT TO DECISION OF THE SUPERIOR COURT OF CALIFORNIA, COUNTY OF SACRAMENTO, No. 07CS00355, State of California, Department of Finance, and California Integrated Waste Management Board v. Commission on State Mandates, et al.

(Adopted: September 26, 2008)

# AMENDED PARAMETERS AND GUIDELINES

On September 26, 2008, the Commission on State Mandates adopted the attached Amendments to the Parameters and Guidelines, as directed by the Superior Court of California, County of Sacramento, No. 07CS00355.

Date: September 29, 2008

PAULA HIGASHI, Executive Director

Amended: September 26, 2008 Adopted: March 30, 2005

# AMENDMENTS TO

## PARAMETERS AND GUIDELINES

Public Resources Code Sections 40148, 40196.3, 42920-42928 Public Contract Code Sections 12167 and 12167.1

> Statutes 1999, Chapter 764 (A.B. 75) Statutes 1992, Chapter 1116 (A.B. 3521)

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• Divert solid waste (Pub. Resources Code, §§ 42921 & 42922, subd. (i)): A community college must divert at least 25 percent of all its solid waste from landfill disposal or transformation facilities by January 1, 2002, through source reduction, recycling, and composting activities, and divert at least 50 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2004, through source reduction, recycling, and composting.

A community college unable to comply with this diversion requirement may instead seek, until December 31, 2005, either an alternative requirement or time extension (but not both) as specified below:

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- Seek a time extension (Pub. Resources Code, §§ 42927 & 42923 subds. (a) & (c)): 0 A community college that is unable to comply with the January 1, 2002 deadline to divert 25 percent of its solid waste, must do the following pursuant to section 42923, subdivisions (a) and (c): (1) notify the Board in writing, detailing the reasons for its inability to comply; (2) request of the Board an alternative to the January 1, 2002 deadline; (3) provide evidence to the Board that it is making a good faith effort to implement the source reduction, recycling, and composting programs identified in its integrated waste management plan; and (4) provide information to the Board that describes the relevant circumstances that contributed to the request for extension, such as lack of markets for recycled materials, local efforts to implement source reduction, recycling and composting programs, facilities built or planned, waste disposal patterns, and the type of waste disposed of by the community college. (5) The community college must also submit a plan of correction that demonstrates that it will meet the requirements of Section 42921 [the 25 and 50 percent diversion requirements] before the time extension expires, including the source reduction, recycling, or composting steps the community college will implement, a date prior to the expiration of the time extension when the requirements of Section 42921 will be met, the existing programs that it will modify, any new programs that will be

implemented to meet those requirements, and the means by which these programs will be funded.

- Report to the Board (Pub. Resources Code, §§ 42926, subd. (a) & 42922, subd. (i)): A . community college must annually submit, by April 1, 2002 and by April 1 each subsequent year, a report to the Board summarizing its progress in reducing solid waste. The information in the report is to encompass the previous calendar year and shall contain, at a minimum, the following as outlined in section 42926, subdivision (b): (1) calculations of annual disposal reduction; (2) information on the changes in waste generated or disposed of due to increases or decreases in employees, economics, or other factors; (3) a summary of progress implementing the integrated waste management plan; (4) the extent to which the community college intends to use programs or facilities established by the local agency for handling, diversion, and disposal of solid waste. (If the college does not intend to use those established programs or facilities, it must identify sufficient disposal capacity for solid waste that is not source reduced, recycled or composted.) (5) For a community college that has been granted a time extension by the Board, it shall include a summary of progress made in meeting the integrated waste management plan implementation schedule pursuant to section 42921, subdivision (b), and complying with the college's plan of correction, before the expiration of the time extension. (6) For a community college that has been granted an alternative source reduction, recycling, and composting requirement by the Board pursuant to section 42922, it shall include a summary of progress made towards meeting the alternative requirement as well as an explanation of current circumstances that support the continuation of the alternative requirement.
- Submit recycled material reports (Pub. Contract Code, § 12167.1): A community college must annually report to the Board on quantities of recyclable materials collected for recycling.

# <u>State of California, Department of Finance</u>, <u>California Integrated Waste Management Board v.</u> <u>Commission on State Mandates, et al.</u> (Sacramento County Superior Court, Case <u>No. 07CS00355</u>)

The Department of Finance and the Integrated Waste Management Board filed a petition for writ of mandate in March 2007, asking the court to set aside the Commission's decision granting the test claim and to require the Commission to issue a new Statement of Decision and parameters and guidelines that give full consideration to the community colleges' cost savings (e.g. avoided landfill disposal fees) and revenues (from recyclables) by complying with the test claim statutes. Petitioners' position was that the Commission had not properly accounted for all the offsetting cost savings from avoided disposal costs, or offsetting revenues from the sale of recyclable materials, in the Statement of Decision or parameters and guidelines. The Judgment and a Writ of Mandate were issued on June 30, 2008, ordering the Commission to:

1. amend the parameters and guidelines in Test Claim No. 00-TC-07 to require community college districts claiming reimbursable costs of an integrated waste management plan under Public Resources Code section 42920, et seq. to identify and offset from their claims, consistent with the directions for revenue in Public Contract code sections 12167 and 12167.1, cost savings realized as a result of implementing their plans; and 2. amend the parameters and guidelines in Test Claim No. 00-TC-07 to require community college districts claiming reimbursable costs of an integrated waste management plan under Public Resources Code section 42920, et seq. to identify and offset from their claims all of the revenue generated as a result of implementing their plans, without regard to the limitations or conditions described in sections 12167 and 12167.1 of the Public Contract Code.

## II. ELIGIBLE CLAIMANTS

Community college districts that incur increased costs as a result of this mandate are eligible to claim reimbursement.

## III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on March 9, 2001. Therefore, costs incurred for compliance with Public Contract Code sections 12167 and 12167.1 (Stats. 1992, ch. 1116) are eligible for reimbursement on or after July 1, 1999. However, because of the statute's operative date, all other costs incurred pursuant to Statutes 1999, chapter 764 are eligible for reimbursement on or after January 1, 2000.

Seeking an alternative diversion goal or time extension (Pub. Resources Code, §§ 42922, 42923, and 42927) is reimbursable until December 31, 2005.

Actual costs for one fiscal year should be included in each claim. Pursuant to Government Code section 17561, subdivision (d), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed \$1000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

## 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, receipts, and the community college plan approved by the Board.

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:

## A. <u>One-Time Activities</u> (Reimbursable starting January 1, 2000)

- 1. Develop the necessary district policies and procedures for the implementation of the integrated waste management plan.
- 2. Train district staff on the requirements and implementation of the integrated waste management plan (one-time per employee). Training is limited to the staff working directly on the plan.
- B. Ongoing Activities (Reimbursable starting January 1, 2000)
  - 1. Complete and submit to the Board the following as part of the State Agency Model Integrated Waste Management Plan (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.):
    - a. state agency or large state facility information form;
    - b. state agency list of facilities;
    - c. state agency waste reduction and recycling program worksheets that describe program activities, promotional programs, and procurement activities, and other questionnaires; and
    - d. state agency integrated waste management plan questions.

NOTE: Although reporting on promotional programs and procurement activities in the model plan is reimbursable, implementing promotional programs and procurement activities is not.

- Respond to any Board reporting requirements during the approval process. (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.)
- 3. Consult with the Board to revise the model plan, if necessary.<sup>1</sup> (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.)
- 4. Designate one solid waste reduction and recycling coordinator ("coordinator") for each college in the district to perform new duties imposed by chapter 18.5 (Pub. Resources Code, §§ 42920 42928). The coordinator shall implement the integrated waste management plan. The coordinator shall act as a liaison to other state agencies (as defined by section 40196.3) and coordinators. (Pub. Resources Code, § 42920, subd. (c).)

<sup>&</sup>lt;sup>1</sup> Attachment 1, California Integrated Waste Management Board, State Agency Model Integrated Waste Management Plan (February 2000).

- 5. Divert at least 25 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2002, and at least 50 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2004, through source reduction, recycling, and composting activities. Maintain the required level of reduction, as approved by the Board. (Pub. Resources Code, §§ 42921 & 42922, subd. (i).)
- C. <u>Alternative Compliance</u> (Reimbursable from January 1, 2000 December 31, 2005)
  - 1. Seek <u>either</u> an alternative requirement or time extension if a community college is unable to comply with the January 1, 2002 deadline to divert 25 percent of its solid waste, by doing the following: (Pub. Resources Code, §§ 42927 & 42923 subds. (a) & (c).)
    - a. Notify the Board in writing, detailing the reasons for its inability to comply.
    - b. Request of the Board an alternative to the January 1, 2002 deadline.
    - c. Provide evidence to the Board that the college is making a good faith effort to implement the source reduction, recycling, and composting programs identified in its integrated waste management plan.
    - d. Provide information that describes the relevant circumstances that contributed to the request for extension, such as lack of markets for recycled materials, local efforts to implement source reduction, recycling and composting programs, facilities built or planned, waste disposal patterns, and the type of waste disposed of by the community college.
    - e. Submit a plan of correction that demonstrates that the college will meet the requirements of Section 42921 [the 25 and 50 percent diversion requirements] before the time extension expires, including the source reduction, recycling, or composting steps the community college will implement, a date prior to the expiration of the time extension when the requirements of Section 42921 will be met, the existing programs that it will modify, any new programs that will be implemented to meet those requirements, and the means by which these programs will be funded.
  - 2. Seek <u>either</u> an alternative requirement or time extension if a community college is unable to comply with the January 1, 2004 deadline to divert 50 percent of its solid waste, by doing the following: (Pub. Resources Code, §§ 42927 & 42922, subds. (a) & (b).)
    - a. Notify the Board in writing, detailing the reasons for its inability to comply.
    - b. Request of the Board an alternative to the 50-percent requirement.
    - c. Participate in a public hearing on its alternative requirement.
    - d. Provide the Board with information as to:
      - (i) the community college's good faith efforts to implement the source reduction, recycling, and composting measures described in its integrated waste management plan, and demonstration of its progress toward meeting the alternative requirement as described in its annual reports to the Board;
      - (ii) the community college's inability to meet the 50 percent diversion requirement despite implementing the measures in its plan;

- (iii) how the alternative source reduction, recycling, and composting requirement represents the greatest diversion amount that the community college may reasonably and feasibly achieve; and,
- (iv) the circumstances that support the request for an alternative requirement, such as waste disposal patterns and the types of waste disposed by the community college.

#### D. Accounting System (Reimbursable starting January 1, 2000)

Developing, implementing, and maintaining an accounting system to enter and track the college's source reduction, recycling and composting activities, the cost of those activities, the proceeds from the sale of any recycled materials, and such other accounting systems which will allow it to make its annual reports to the state and determine waste reduction. Note: only the pro-rata portion of the costs incurred to implement the reimbursable activities can be claimed.

E. Annual Report (Reimbursable starting January 1, 2000)

Annually prepare and submit, by April 1, 2002, and by April 1 each subsequent year, a report to the Board summarizing its progress in reducing solid waste. The information in the report must encompass the previous calendar year and shall contain, at a minimum, the following as outlined in section 42926, subdivision (b): (Pub. Resources Code, §§ 42926, subd. (a) & 42922, subd. (i).)

- 1. calculations of annual disposal reduction;
- 2. information on the changes in waste generated or disposed of due to increases or decreases in employees, economics, or other factors;
- 3. a summary of progress made in implementing the integrated waste management plan;
- 4. the extent to which the community college intends to use programs or facilities established by the local agency for handling, diversion, and disposal of solid waste (If the college does not intend to use those established programs or facilities, it must identify sufficient disposal capacity for solid waste that is not source reduced, recycled or composted.);
- 5. for a community college that has been granted a time extension by the Board, it shall include a summary of progress made in meeting the integrated waste management plan implementation schedule pursuant to section 42921, subdivision (b), and complying with the college's plan of correction, before the expiration of the time extension;
- 6. for a community college that has been granted an alternative source reduction, recycling, and composting requirement by the Board pursuant to section 42922, it shall include a summary of progress made towards meeting the alternative requirement as well as an explanation of current circumstances that support the continuation of the alternative requirement.

#### F. Annual Recycled Material Reports (Reimbursable starting July 1, 1999)

Annually report to the Board on quantities of recyclable materials collected for recycling. (Pub. Contract Code, § 12167.1.)

# 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.

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

# 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 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 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

Reimbursement for this mandate from any source, including but not limited to, services fees

collected, federal funds, and other state funds allocated to any service provided under this program, shall be identified and offset from this claim. Offsetting revenue shall include all revenues generated from implementing the Integrated Waste Management Plan.

In addition, revenue from a building-operating fee imposed pursuant to Education Code section 76375, subdivision (a) if received by a claimant and the revenue is applied to this program, shall be deducted from the costs claimed.

## VIII. OFFSETTING COST SAVINGS

Reduced or avoided costs realized from implementation of the community college districts' Integrated Waste Management plans shall be identified and offset from this claim as cost savings, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1. Pursuant to these statutes, community college districts are required to deposit cost savings resulting from their Integrated Waste Management plans in the Integrated Waste Management Account in the Integrated Waste Management Fund; the funds deposited in the Integrated Waste Management Account, upon appropriation by the Legislature, may be expended by the California Integrated Waste Management Board for the purpose of offsetting Integrated Waste Management plan costs. Subject to the approval of the California Integrated Waste Management Board, cost savings by a community college that do not exceed two thousand dollars (\$2,000) annually are continuously appropriated for expenditure by the community college for the purpose of offsetting Integrated Waste Management program costs. Cost savings exceeding two thousand dollars (\$2,000) annually may be available for expenditure by the community college only when appropriated by the Legislature. To the extent so approved or appropriated and applied to the college, these amounts shall be identified and offset from the costs claimed for implementing the Integrated Waste Management Plan.

## IX. STATE CONTROLLER'S REVISED CLAIMING INSTRUCTIONS

The Controller shall, within 60 days after receiving amended parameters and guidelines prepare and issue revised claiming instructions for mandates that require state reimbursement after any decision or order of the commission pursuant to section 17559. The claiming instructions shall be derived from the test claim decision and the 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. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies. (Gov. Code, § 17558, subdivision (c).)

If revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between November 15 and February 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

## X. 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.

## XI. 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.

Controller's Claiming Instructions

### OFFICE OF THE STATE CONTROLLER

#### STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2005-05

## INTEGRATED WASTE MANAGEMENT (COMMUNITY COLLEGES)

#### June 6, 2005

In accordance with Government Code (GC) section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Integrated Waste Management (IWM) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On March 25, 2004, the COSM determined that Chapter 764, Statutes of 1999, and Chapter 1116, Statutes of 1992, established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

#### **Eligible Claimants**

Any community college that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

#### Filing Deadlines

#### A. Reimbursement Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for the period January 1, 2000, to June 30, 2000, and fiscal years 2000-01 through 2004-2005 must be filed with the SCO and be delivered or postmarked on or before October 4, 2005. Estimated claims for fiscal year 2005-06 must be filed on or before October 4, 2005, or by January 15, 2006.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.

The reimbursement periods for the following activities are as follows:

1. <u>One-Time Activities</u> - January 1, 2000, to June 30, 2000, fiscal year 2000-01 and subsequent fiscal years;

2. <u>Ongoing Activities</u> - January 1, 2000, to June 30, 2000, fiscal year 2000-01 and subsequent fiscal years;

3. <u>Alternative Compliance</u> - January 1, 2000, to June 30, 2000, fiscal years 2000-01 through 2004-05, and July 1, 2005, to December 31, 2005;

2000 - 2007/018

4. <u>Accounting System</u> - January 1, 2000, to June 30, 2000, fiscal year 2000-01 and subsequent fiscal years;

5. <u>Annual Report</u> - January 1, 2000, to June 30, 2000, fiscal year 2000-01 and subsequent fiscal years; and

6. <u>Annual Recycled Material Reports</u> - Fiscal year 1999-00 and subsequent fiscal years.

#### **B.** Late Penalty

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#### 1. Initial Claims

AB 3000 enacted into law on September 30, 2002, amended the late penalty assessments on initial claims. Late initial claims submitted **on or after September 30, 2002**, are assessed a late penalty of 10% of the total amount of the initial claims **without** limitation.

#### 2. Annual Reimbursement Claims

All late reimbursement claims are assessed a late penalty of 10% subject to the \$1,000 limitation regardless of when the claims were filed.

#### C. Estimated Claims

Unless otherwise specified in the claiming instructions, a community college is not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07).

However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

## Minimum Claim Cost

GC section 17564(a) provides that no claim shall be filed pursuant to 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. 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, signin sheets, invoices, receipts and the community college plan approved by the Board. 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. 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.

## **Certification of Claim**

In accordance with the provisions of Government Code section 17561, an authorized representative of the claimant shall be required to provide a certification of claim 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, for those costs mandated by the State and contained herein.

## Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a community college pursuant to this chapter is subject to the initiation of an audit by the SCO 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 SCO 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 must be retained during the period subject to audit. 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. On-site audits will be conducted by the SCO as deemed necessary.

#### **Retention of Claiming Instructions**

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions or requests for hard copies of these instructions should be faxed to Ginny Brummels at (916) 323-6527, or e-mailed to **LRSDAR@sco.ca.gov.** If you wish, you may call the Local Reimbursements Section at (916) 324-5729.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at <u>www.sco.ca.gov/ard/local/locreim/index.shtml</u>.

# **Address for Filing Claims**

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. (To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)

Use the following mailing addresses:

If delivered by <u>U.S. Postal Service</u>:

1

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250 If delivered by other delivery services:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 500 Sacramento, CA 95816 Adopted: March 30, 2005

## **PARAMETERS AND GUIDELINES**

Public Resources Code Sections 40148, 40196.3, 42920-42928 Public Contract Code Sections 12167 and 12167.1

> Statutes 1999, Chapter 764 (A.B. 75) Statutes 1992, Chapter 1116 (A.B. 3521)

State Agency Model Integrated Waste Management Plan (February 2000)

Integrated Waste Management (00-TC-07)

Santa Monica and Lake Tahoe Community College Districts, Co-claimants

## I. SUMMARY OF THE MANDATE

On March 25, 2004, the Commission on State Mandates (Commission) adopted its Statement of Decision finding that Public Resources Code sections 40148, 40196.3, 42920-42928; Public Contract Code sections 12167 and 12167.1; and the State Agency Model Integrated Waste Management Plan (February 2000) require new activities, as specified below, which constitute new programs or higher levels of service for community college districts within the meaning of article XIII B, section 6, of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514.

Specifically, the Commission approved this test claim for the increased costs of performing the following specific new activities:

- Comply with the model plan (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000): A community college must comply with the California Integrated Waste Management Board's (Board) model integrated waste management plan, which includes consulting with the Board to revise the model plan, as well as completing and submitting to the Board the following: (1) state agency or large state facility information form; (2) state agency list of facilities; (3) state agency waste reduction and recycling program worksheet, including the sections on program activities, promotional programs, and procurement activities; and (4) state agency integrated waste management plan questions.
- Designate a solid waste reduction and recycling coordinator (Pub. Resources Code, § 42920, subd. (c)): A community college must designate one solid waste reduction and recycling coordinator to perform new duties imposed by chapter 18.5 (Pub. Resources Code, §§ 42920 – 42928), including implementing the community college's integrated waste management plan, and acting as a liaison to other state agencies (as defined by section 40196.3) and coordinators.
- Divert solid waste (Pub. Resources Code, §§ 42921 & 42922, subd. (i)): A community college must divert at least 25 percent of all its solid waste from landfill disposal or transformation facilities by January 1, 2002, through source reduction, recycling, and

composting activities, and divert at least 50 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2004, through source reduction, recycling, and composting.

A community college unable to comply with this diversion requirement may instead seek, until December 31, 2005, either an alternative requirement or time extension (but not both) as specified below:

- Seek an alternative requirement (Pub. Resources Code, §§ 42927 & 42922, subds. (a) & (b)): A community college that is unable to comply with the 50-percent diversion requirement must: (1) notify the Board in writing, detailing the reasons for its inability to comply; (2) request of the Board an alternative to the 50-percent requirement; (3) participate in a public hearing on its alternative requirement; (4) provide the Board with information as to (a) the community college's good faith efforts to effectively implement the source reduction, recycling, and composting measures described in its integrated waste management plan, and demonstration of its progress toward meeting the alternative requirement as described in its annual reports to the Board; (b) the community college's inability to meet the 50-percent diversion requirement despite implementing the measures in its plan; (c) the alternative source reduction, recycling, and composting requirement represents the greatest diversion amount that the community college may reasonably and feasibly achieve, and (d) relate to the Board circumstances that support the request for an alternative requirement, such as waste disposal patterns and the types of waste disposed by the community college.
- Seek a time extension (Pub. Resources Code, §§ 42927 & 42923 subds. (a) & (c)): A community college that is unable to comply with the January 1, 2002 deadline to divert 25 percent of its solid waste, must do the following pursuant to section 42923, subdivisions (a) and (c): (1) notify the Board in writing, detailing the reasons for its inability to comply; (2) request of the Board an alternative to the January 1, 2002 deadline; (3) provide evidence to the Board that it is making a good faith effort to implement the source reduction, recycling, and composting programs identified in its integrated waste management plan; and (4) provide information to the Board that describes the relevant circumstances that contributed to the request for extension, such as lack of markets for recycled materials, local efforts to implement source reduction, recycling and composting programs, facilities built or planned, waste disposal patterns, and the type of waste disposed of by the community college. (5) The community college must also submit a plan of correction that demonstrates that it will meet the requirements of Section 42921 [the 25 and 50 percent diversion requirements] before the time extension expires, including the source reduction, recycling, or composting steps the community college will implement, a date prior to the expiration of the time extension when the requirements of Section 42921 will be met, the existing programs that it will modify, any new programs that will be implemented to meet those requirements, and the means by which these programs will be funded.

- Report to the Board (Pub. Resources Code, §§ 42926, subd. (a) & 42922, subd. (i)): A • community college must annually submit, by April 1, 2002 and by April 1 each subsequent year, a report to the Board summarizing its progress in reducing solid waste. The information in the report is to encompass the previous calendar year and shall contain, at a minimum, the following as outlined in section 42926, subdivision (b): (1) calculations of annual disposal reduction; (2) information on the changes in waste generated or disposed of due to increases or decreases in employees, economics, or other factors; (3) a summary of progress implementing the integrated waste management plan; (4) the extent to which the community college intends to use programs or facilities established by the local agency for handling, diversion, and disposal of solid waste. (If the college does not intend to use those established programs or facilities, it must identify sufficient disposal capacity for solid waste that is not source reduced, recycled or composted.) (5) For a community college that has been granted a time extension by the Board, it shall include a summary of progress made in meeting the integrated waste management plan implementation schedule pursuant to section 42921, subdivision (b), and complying with the college's plan of correction, before the expiration of the time extension. (6) For a community college that has been granted an alternative source reduction, recycling, and composting requirement by the Board pursuant to section 42922, it shall include a summary of progress made towards meeting the alternative requirement as well as an explanation of current circumstances that support the continuation of the alternative requirement.
- Submit recycled material reports (Pub. Contract Code, § 12167.1): A community college must annually report to the Board on quantities of recyclable materials collected for recycling.

# II. ELIGIBLE CLAIMANTS

Community college districts that incur increased costs as a result of this mandate are eligible to claim reimbursement.

# **HI. PERIOD OF REIMBURSEMENT**

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on March 9, 2001. Therefore, costs incurred for compliance with Public Contract Code sections 12167 and 12167.1 (Stats. 1992, ch. 1116) are eligible for reimbursement on or after July 1, 1999. However, because of the statute's operative date, all other costs incurred pursuant to Statutes 1999, chapter 764 are eligible for reimbursement on or after January 1, 2000.

Seeking an alternative diversion goal or time extension (Pub. Resources Code, §§ 42922, 42923, and 42927) is reimbursable until December 31, 2005.

Actual costs for one fiscal year should 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), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed \$1000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

# 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, receipts, and the community college plan approved by the Board.

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:

- A. <u>One-Time Activities</u> (Reimbursable starting January 1, 2000)
  - 1. Develop the necessary district policies and procedures for the implementation of the integrated waste management plan.
  - 2. Train district staff on the requirements and implementation of the integrated waste management plan (one-time per employee). Training is limited to the staff working directly on the plan.
- B. Ongoing Activities (Reimbursable starting January 1, 2000)
  - 1. Complete and submit to the Board the following as part of the State Agency Model Integrated Waste Management Plan (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.):
    - a. state agency or large state facility information form;
    - b. state agency list of facilities;
    - c. state agency waste reduction and recycling program worksheets that describe program activities, promotional programs, and procurement activities, and other questionnaires; and
    - d. state agency integrated waste management plan questions.

NOTE: Although reporting on promotional programs and procurement activities in the model plan is reimbursable, implementing promotional programs and procurement activities is not.

- 2. Respond to any Board reporting requirements during the approval process. (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.)
- Consult with the Board to revise the model plan, if necessary.<sup>1</sup> (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.)
- Designate one solid waste reduction and recycling coordinator ("coordinator") for each college in the district to perform new duties imposed by chapter 18.5 (Pub. Resources Code, §§ 42920 42928). The coordinator shall implement the integrated waste management plan. The coordinator shall act as a liaison to other state agencies (as defined by section 40196.3) and coordinators. (Pub. Resources Code, § 42920, subd. (c).)
- 5. Divert at least 25 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2002, and at least 50 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2004, through source reduction, recycling, and composting activities. Maintain the required level of reduction, as approved by the Board. (Pub. Resources Code, §§ 42921 & 42922, subd. (i).)

## C. <u>Alternative Compliance</u> (Reimbursable from January 1, 2000 – December 31, 2005)

- 1. Seek <u>either</u> an alternative requirement or time extension if a community college is unable to comply with the January 1, 2002 deadline to divert 25 percent of its solid waste, by doing the following: (Pub. Resources Code, §§ 42927 & 42923 subds. (a) & (c).)
  - a. Notify the Board in writing, detailing the reasons for its inability to comply.
  - b. Request of the Board an alternative to the January 1, 2002 deadline.
  - c. Provide evidence to the Board that the college is making a good faith effort to implement the source reduction, recycling, and composting programs identified in its integrated waste management plan.
  - d. Provide information that describes the relevant circumstances that contributed to the request for extension, such as lack of markets for recycled materials, local efforts to implement source reduction, recycling and composting programs, facilities built or planned, waste disposal patterns, and the type of waste disposed of by the community college.
  - e. Submit a plan of correction that demonstrates that the college will meet the requirements of Section 42921 [the 25 and 50 percent diversion requirements] before the time extension expires, including the source reduction, recycling, or composting steps the community college will implement, a date prior to the expiration of the time extension when the requirements of Section 42921 will be met, the existing programs that it will modify, any new programs that will be implemented to meet those requirements, and the means by which these programs

<sup>&</sup>lt;sup>1</sup> Attachment 1, California Integrated Waste Management Board, State Agency Model Integrated Waste Management Plan (February 2000).

#### will be funded.

- 2. Seek <u>either</u> an alternative requirement or time extension if a community college is unable to comply with the January 1, 2004 deadline to divert 50 percent of its solid waste, by doing the following: (Pub. Resources Code, §§ 42927 & 42922, subds. (a) & (b).)
  - a. Notify the Board in writing, detailing the reasons for its inability to comply.
  - b. Request of the Board an alternative to the 50-percent requirement.
  - c. Participate in a public hearing on its alternative requirement.
  - d. Provide the Board with information as to:
    - (i) the community college's good faith efforts to implement the source reduction, recycling, and composting measures described in its integrated waste management plan, and demonstration of its progress toward meeting the alternative requirement as described in its annual reports to the Board;
    - (ii) the community college's inability to meet the 50 percent diversion requirement despite implementing the measures in its plan;
    - (iii) how the alternative source reduction, recycling, and composting requirement represents the greatest diversion amount that the community college may reasonably and feasibly achieve; and,
    - (iv) the circumstances that support the request for an alternative requirement, such as waste disposal patterns and the types of waste disposed by the community college.

## D. Accounting System (Reimbursable starting January 1, 2000)

Developing, implementing, and maintaining an accounting system to enter and track the college's source reduction, recycling and composting activities, the cost of those activities, the proceeds from the sale of any recycled materials, and such other accounting systems which will allow it to make its annual reports to the state and determine waste reduction. Note: only the pro-rata portion of the costs incurred to implement the reimbursable activities can be claimed.

E. Annual Report (Reimbursable starting January 1, 2000)

Annually prepare and submit, by April 1, 2002, and by April 1 each subsequent year, a report to the Board summarizing its progress in reducing solid waste. The information in the report must encompass the previous calendar year and shall contain, at a minimum, the following as outlined in section 42926, subdivision (b): (Pub. Resources Code, §§ 42926, subd. (a) & 42922, subd. (i).)

- 1. calculations of annual disposal reduction;
- 2. information on the changes in waste generated or disposed of due to increases or decreases in employees, economics, or other factors;
- 3. a summary of progress made in implementing the integrated waste management plan;
- 4. the extent to which the community college intends to use programs or facilities established by the local agency for handling, diversion, and disposal of solid waste

(If the college does not intend to use those established programs or facilities, it must identify sufficient disposal capacity for solid waste that is not source reduced, recycled or composted.);

- 5. for a community college that has been granted a time extension by the Board, it shall include a summary of progress made in meeting the integrated waste management plan implementation schedule pursuant to section 42921, subdivision (b), and complying with the college's plan of correction, before the expiration of the time extension;
- 6. for a community college that has been granted an alternative source reduction, recycling, and composting requirement by the Board pursuant to section 42922, it shall include a summary of progress made towards meeting the alternative requirement as well as an explanation of current circumstances that support the continuation of the alternative requirement.

F. <u>Annual Recycled Material Reports</u> (*Reimbursable starting July 1, 1999*)

Annually report to the Board on quantities of recyclable materials collected for recycling. (Pub. Contract Code, § 12167.1.) (See Section VII. regarding offsetting revenues from recyclable materials.)

#### 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

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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.

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

# 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 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 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

Reimbursement for this mandate from any source, including but not limited to, services fees collected, federal funds, and other state funds allocated to any service provided under this program, shall be identified and deducted from this claim. Offsetting revenue shall include the revenues cited in Public Resources Code section 42925 and Public Contract Code sections 12167 and 12167.1.

Subject to the approval of the California Integrated Waste Management Board, revenues derived from the sale of recyclable materials by a community college that do not exceed two thousand dollars (\$2,000) annually are continuously appropriated for expenditure by the community college for the purpose of offsetting recycling program costs. Revenues exceeding two thousand dollars (\$2,000) annually may be available for expenditure by the community college only when appropriated by the Legislature. To the extent so approved or appropriated and applied to the college, these amounts are a reduction to the recycling costs mandated by the state to implement Statutes 1999, chapter 764.

In addition, revenue from a building-operating fee imposed pursuant to Education Code section 76375, subdivision (a) if received by a claimant and the revenue is applied to this program, shall be deducted from the costs claimed.

# VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 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 the test claim decision and the parameters and guidelines adopted by the Commission.

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Pursuant to Government Code section 17561, subdivision (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 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.

	State Controller's Off	fice	сс	ommunity College Mandated Cost Manua
		CLAIM FOR PAYMEN	· ForState Controller Use Only Program	
	Pursuan	t to Government Code S	(19) Program Number 256	
	INTE	GRATED WASTE MANA	(20) Date Filed// (21) LRS Input/	
L	(01) Claimant Identification Nur	mber		Reimbursement Claim Data
A B E	(02) Claimant Name	· · · · · · · · · · · · · · · · · · ·		(22) IWM-1, (03)(A)(1)(f)
Ē	County of Location	· · · · · · · · · · · · · · · · · · ·		(23) IWM-1, (03)(A)(2)(f)
H E	Street Address or P.O. Box		Suite	(24) IWM-1, (03)(B)(1)(f)
RE	City	State	Zip Code	(25) IWM-1, (03)(B)(2)(f)
	Type of Claim	Estimated Claim	Reimbursement Claim	(26) IWM-1, (03)(B)(3)(f)
		(03) Estimated	(09) Reimbursement	(27) IWM-1, (03)(B)(4)(f)
		(04) Combined	(10) Combined	(28) IWM-1, (03)(B)(5)(f)
		(05) Amended	(11) Amended	(29) IWM-1, (03)(C)(1)(f)
	Fiscal Year of Cost	(06) 20 / 20	(12) / 20	(30) IWM-1, (03)(C)(2)(f)
	Total Claimed Amount	(07)	(13)	(31) IWM-1, (03)(D)(f)
	Less: 10% Late Penalty		(14)	(32) IWM-1, (03)(E)(f)
	Less: Prior Claim Paym	ent Received	(15)	(33) IWM-1, (03)(F)(f)
	Net Claimed Amount		(16)	(34) IWM-1, (06)
	Due from State	(08)	(17)	(35) IWM-1, (08)
	Due to State		(18)	(36) IWM-1, (09)
	(37) CERTIFICATION	OF CLAIM		
	district to file mandated co violated any of the provisi I further certify that there v costs claimed herein, and	ost claims with the State of Cal ons of Government Code Sect was no application other than f such costs are for a new prog	lifornia for this program, and ions 1090 to 1098, inclusive. from the claimant, nor any gra ram or increased level of serv	am the officer authorized by the community college certify under penalty of perjury that I have not ant or payment received, for reimbursement of vices of an existing program. All offsetting savings
1		orth in the Parameters and Gui naintained by the claimant.	delines are identified, and all	costs claimed are supported by source
		he attached statements. I certif		ed from the State for payment of estimated and/or der the laws of the State of California that the
	Signature of Authorized Offic	cer		Date
				<u> </u>
	Type or Print Name			Title
	(38) Name of Contact Person fo	or Claim	Telephone Number	() - Ext.
			E-Mail Address	

Form FAM-27 (New 06/05)



### INTEGRATED WASTE MANAGEMENT Certification Claim Form Instructions

FORM FAM-27

- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) Leave blank.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form IWM-1 and enter the amount from line (10).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Leave blank.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for 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 from form IWM-1, line (10). The total claimed amount must exceed \$1,000.
- (14) Filing Deadline. Estimated claims for fiscal year 2005-06 must be filed by October 4, 2005. Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty of 10%. Enter zero if the claim was timely filed; otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty).
- (15) If filing an actual reimbursement claim or an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (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 (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. IWM-1, (03)(A)(1)(f), means the information is located on form IWM-1, block (0), 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. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. Completion of this data block will expedite the payment process.
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250 Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 500 Sacramento, CA 95816

Community College Mandated Cost Manual

Program 256	MANDATED COSTS INTEGRATED WASTE MANAGEMENT CLAIM SUMMARY								
(01) Claimant			(02) Type (	of Claim		Fiscal Year			
			Reimb Estima	oursement	 	1			
Direct Costs			L	Accounts					
(03) Reimbursable Activities	(a)	(b)	(c)	(d)	(e)	(f)			
	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel & Training	Total			
A. One-Time Activities		$\overline{\mathbf{V}}$							
1. Development of Policies and Procedures									
2. Staff Training									
B. Ongoing Activities		📽 👌 A							
1. Completion and Submission of Plan to Board									
2. Response to Board During Approval Process									
3. Consultation with Board									
4. Designation of Waste Reduction and Recycling Coordinator				1					
5. Diversion and Maintenance of Approved				†					
C. Alternative Compliance						Т. М. у.			
1. Alternative Requirement or Time Extension for 1/1/02 for 25% Waste									
2. Alternative Requirement or Time Extension for 1/1/04 for 50% Waste			1						
D. Accounting System									
E. Annual Report									
F. Annual Recycled Material Reports									
(04) Total Direct Costs									
Indirect Costs									
(05) Indirect Cost Rate		[Federally appr	oved OMB A-21	I, FAM-29C, or 7	7%]	%			
(06) Total Indirect Costs		[Line (05) x line	e (04)(a)]						
(07) Total Direct and Indirect Costs		[Line (04)(f) + li	ine (06)]						
Star March 1977					(1):10-11				
Cost Reduction									
(08) Less: Offsetting Savings									
(09) Less: Other Reimbursements									
(10) Total Claimed Amount			[Line (07) - {lin	e (08) + line (09)	)}]				

New 06/05

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**Community College Mandated Cost Manual** 



INTEGRATED WASTE MANAGEMENT CLAIM SUMMARY Instructions FORM IWM-1

- (01) Claimant: Enter the name of the claimant.
- (02) Type of Claim: Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form IWM-1 must be filed for a reimbursement claim. Do not complete form IWM-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form IWM-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

- (03) Reimbursable Activities: For each reimbursable activity, enter the total from form IWM-2, line (05), columns (d) through (h) to form IWM-1, block (04), columns (a) through (e) in the appropriate row. Total each row.
- (04) Total Direct Costs: Total column (f).
- (05) Indirect Cost Rate: Enter the indirect cost rate. Community college districts may use the federally approved OMBA-21, rate computed using form FAM-29C, or the 7% indirect cost rate, for the fiscal year of costs.
- (06) Total Indirect Costs: Enter the result of multiplying Total Salaries and Benefits, line (04)(a), by the Indirect Cost Rate, line (05)
- (07) Total Direct and Indirect Costs: Enter the sum of Total Direct Costs, line (04)(f), and Total Indirect Costs, line (06).
- (08) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (09) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (10) From Total Direct and Indirect Costs, line (07), subtract the sum of Offsetting Savings, line (08), and Other Reimbursements, line (09). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

**Community College Mandated Cost Manual** State Controller's Office MANDATED COSTS FORM INTEGRATED WASTE MANAGEMENT IWM-2 ACTIVITY COST DETAIL (02) Fiscal Year (01) Claimant (03) Reimbursable Activities: Check only one box per form to identify the activity being claimed. One-Time Development of Policies and Staff Training Activites Procedures Response to Board During Completion and Submission of Plan Consultation With Board Approval Process to Board Ongoing Activites Designation of Waste Reduction and Maintenance of Approved Level of Reduction **Recycling Coordinator** Alternative Alternative Requirement or Time Alternative Requirement or Time Extension for 1/1/04 for 50% Waste Compliance Extension for 1/1/02 for 25% Waste Annual Recycled Material Accounting Annual Report System Reports **Object Accounts** (04) Description of Expenses (e) (f) (h) (a) (c) (ď) (g) (b) Hours Materials Contract Travel and Salaries Fixed Employee Names, Job Hourly Classifications, Functions Performed Rate or Worked or and and Services Assets Training Unit Cost Supplies and Description of Expenses Quantity Benefits (05) Total 🗋 Subtotal 🛄 Page: of

Community College Mandated Cost Manual



INTEGRATED WASTE MANAGEMENT ACTIVITY COST DETAIL Instructions

Form IWM-2

- (01) Claimant: Enter the name of the claimant.
- (02) Fiscal Year: Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities: Check the box that indicates the cost activity being claimed. Check only one box per form. A separate form IWM-2 shall be prepared for each applicable activity.
- (04) Description of Expenses: The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object		Columns									
Accounts	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	documents with the claim		
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries ≓ Hourly Rate x Hours Worked							
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries							
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantily Used		Cost = Unit Cost x Quantity Used						
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost= Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices		
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost≕ Unit Cost x Usage				
Travel and Training	Purpose of Trip Name and Title	Per Diem Rate	Days			9 •5-0		Cost = Rate x Days or Miles			
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode					or Total Travel Cost			
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee			

(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) to form IWM-1, block (04), columns (a) through (e) in the appropriate row.

New 06/05

# OFFICE OF THE STATE CONTROLLER STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2008-21 INTEGRATED WASTE MANAGEMENT COMMUNITY COLLEGE DISTRICTS DECEMBER 1, 2008

#### Revised January 21, 2009

In accordance with Government Code (GC) Section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for filing claims for the Integrated Waste Management (IWM) program. These claiming instructions are issued subsequent to adoption of the program's Parameters and Guidelines (P's & G's) by the Commission on State Mandates (CSM).

On March 25, 2004, CSM determined that the test claim legislation established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

#### **Eligible Claimants**

Any community college district that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

### **Requirements, Limitations, and Exceptions**

Form 1B for Alternative Compliance is to be completed only if the community college is unable to comply with the requirements of B.5. (Divert Solid Waste/Maintain Required Level) on Form 1A, pursuant to Reimbursable Activity C.1. or 2. as listed on page 6 of the P's and G's.

It is not mandatory to re-file claims for fiscal years in which there are no changes. In addition, if there is no "cost avoidance" to report and consequently no additional offsets to the original claim amounts, there is no need to re-file.

#### **Filing Deadlines**

### A. Reimbursement Claims

A reimbursement claim is defined in GC Section 17522 as any claim filed with SCO by a CCD for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim.

In order for a claim to be considered properly filed, it must include documentation to support the indirect cost rate if the indirect cost rate exceeds seven percent. A full discussion of the indirect cost methods available to community colleges may be found in the P's &G's. Documentation to support actual costs must be kept on hand by the claimant and made available to SCO upon request as explained in the P's & G's.

2000 - 2007/08 and RETAD

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with the mandated activities pursuant to Public Contract Code (PCC) Sections 12167 and 12167.1 are reimbursable for fiscal years 1999-00 and subsequent years. Seeking an alternative diversion goal or time extension pursuant to Public Resources Code Sections 42922, 42923, and 42927 are reimbursable from January 1, 2000, to December 31, 2005. All other costs incurred pursuant to Chapter 764, Statutes of 1999, are reimbursable for the period January 1, 2000, to June 30, 2000, and subsequent years. Actual claims must be filed with SCO and be delivered or postmarked on or before March 31, 2009. Claims for fiscal year 2008-09 must be delivered or postmarked on or before February 16, 2010, or a late fee will be assessed. Claims filed more than one year after the deadline will not be accepted.

#### **B.** Estimated Claims

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated claims has been eliminated. Therefore, estimated claims filed on or after February 16, 2008, will not be accepted by SCO.

### **Minimum Claim Cost**

GC Section 17564(a) provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such claim exceeds one thousand dollars (\$1,000).

### **Certification of Claim**

In accordance with the provisions of the Code of Civil Procedure Section 2015.5, an authorized officer of the claimant is required to provide a certification of claim 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 GC Section 17561, for the costs mandated by the State and contained herein.

#### Audit of Costs

All claims submitted to SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with SCO's claiming instructions and the P's & G's adopted by CSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a community college district for this mandate is subject to the initiation of an audit by SCO no later than three years after the date that the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds are 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 shall commence to run from the date of initial payment of the claim.

In any case, an audit shall be completed no later than two years after the date that the audit was initiated. 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. On-site audits will be conducted by SCO as deemed necessary.

### **Retention of Claiming Instructions**

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions, or requests for hard copies of these instructions, should be faxed to Angie Lowi-Teng at (916) 323-6527 or e-mailed to **ateng@sco.ca.gov.** Or, if you wish, you may call Angie of the Local Reimbursements Section at (916) 323-0706.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at <u>www.sco.ca.gov/ard/local/locreim/index.shtml</u>.

### **Address for Filing Claims**

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents.

To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.

Use the following mailing addresses:

If delivered by U.S. Postal Service:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250 If delivered by other delivery services:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 500 Sacramento, CA 95816 Amended: September 26, 2008 Adopted: March 30, 2005

# AMENDMENTS TO

# PARAMETERS AND GUIDELINES

Public Resources Code Sections 40148, 40196.3, 42920-42928 Public Contract Code Sections 12167 and 12167.1

> Statutes 1999, Chapter 764 (A.B. 75) Statutes 1992, Chapter 1116 (A.B. 3521)

State Agency Model Integrated Waste Management Plan (February 2000)

Integrated Waste Management 00-TC-07

Santa Monica and Lake Tahoe Community College Districts, Co-claimants

# I. SUMMARY OF THE MANDATE

On March 25, 2004, the Commission on State Mandates (Commission) adopted its Statement of Decision finding that Public Resources Code sections 40148, 40196.3, 42920-42928; Public Contract Code sections 12167 and 12167.1; and the State Agency Model Integrated Waste Management Plan (February 2000) require new activities, as specified below, which constitute new programs or higher levels of service for community college districts within the meaning of article XIII B, section 6, of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514.

Specifically, the Commission approved this test claim for the increased costs of performing the following specific new activities:

- Comply with the model plan (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000): A community college must comply with the California Integrated Waste Management Board's (Board) model integrated waste management plan, which includes consulting with the Board to revise the model plan, as well as completing and submitting to the Board the following: (1) state agency or large state facility information form; (2) state agency list of facilities; (3) state agency waste reduction and recycling program worksheet, including the sections on program activities, promotional programs, and procurement activities; and (4) state agency integrated waste management plan questions.
- Designate a solid waste reduction and recycling coordinator (Pub. Resources Code, § 42920, subd. (c)): A community college must designate one solid waste reduction and recycling coordinator to perform new duties imposed by chapter 18.5 (Pub. Resources Code, §§ 42920 – 42928), including implementing the community college's integrated waste management plan, and acting as a liaison to other state agencies (as defined by section 40196.3) and coordinators.

• Divert solid waste (Pub. Resources Code, §§ 42921 & 42922, subd. (i)): A community college must divert at least 25 percent of all its solid waste from landfill disposal or transformation facilities by January 1, 2002, through source reduction, recycling, and composting activities, and divert at least 50 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2004, through source reduction, recycling, and composting.

A community college unable to comply with this diversion requirement may instead seek, until December 31, 2005, either an alternative requirement or time extension (but not both) as specified below:

- Seek an alternative requirement (Pub. Resources Code, §§ 42927 & 42922, 0 subds. (a) & (b)): A community college that is unable to comply with the 50-percent diversion requirement must: (1) notify the Board in writing, detailing the reasons for its inability to comply; (2) request of the Board an alternative to the 50-percent requirement; (3) participate in a public hearing on its alternative requirement; (4) provide the Board with information as to (a) the community college's good faith efforts to effectively implement the source reduction, recycling, and composting measures described in its integrated waste management plan, and demonstration of its progress toward meeting the alternative requirement as described in its annual reports to the Board; (b) the community college's inability to meet the 50-percent diversion requirement despite implementing the measures in its plan; (c) the alternative source reduction, recycling, and composting requirement represents the greatest diversion amount that the community college may reasonably and feasibly achieve, and (d) relate to the Board circumstances that support the request for an alternative requirement, such as waste disposal patterns and the types of waste disposed by the community college.
- Seek a time extension (Pub. Resources Code, §§ 42927 & 42923 subds. (a) & (c)): 0 A community college that is unable to comply with the January 1, 2002 deadline to divert 25 percent of its solid waste, must do the following pursuant to section 42923, subdivisions (a) and (c): (1) notify the Board in writing, detailing the reasons for its inability to comply; (2) request of the Board an alternative to the January 1, 2002 deadline; (3) provide evidence to the Board that it is making a good faith effort to implement the source reduction, recycling, and composting programs identified in its integrated waste management plan; and (4) provide information to the Board that describes the relevant circumstances that contributed to the request for extension, such as lack of markets for recycled materials, local efforts to implement source reduction, recycling and composting programs, facilities built or planned, waste disposal patterns, and the type of waste disposed of by the community college. (5) The community college must also submit a plan of correction that demonstrates that it will meet the requirements of Section 42921 [the 25 and 50 percent diversion requirements] before the time extension expires, including the source reduction, recycling, or composting steps the community college will implement, a date prior to the expiration of the time extension when the requirements of Section 42921 will be met, the existing programs that it will modify, any new programs that will be

implemented to meet those requirements, and the means by which these programs will be funded.

- Report to the Board (Pub. Resources Code, §§ 42926, subd. (a) & 42922, subd. (i)): A community college must annually submit, by April 1, 2002 and by April 1 each subsequent year, a report to the Board summarizing its progress in reducing solid waste. The information in the report is to encompass the previous calendar year and shall contain, at a minimum, the following as outlined in section 42926, subdivision (b): (1) calculations of annual disposal reduction; (2) information on the changes in waste generated or disposed of due to increases or decreases in employees, economics, or other factors; (3) a summary of progress implementing the integrated waste management plan; (4) the extent to which the community college intends to use programs or facilities established by the local agency for handling, diversion, and disposal of solid waste. (If the college does not intend to use those established programs or facilities, it must identify sufficient disposal capacity for solid waste that is not source reduced, recycled or composted.) (5) For a community college that has been granted a time extension by the Board, it shall include a summary of progress made in meeting the integrated waste management plan implementation schedule pursuant to section 42921, subdivision (b), and complying with the college's plan of correction, before the expiration of the time extension. (6) For a community college that has been granted an alternative source reduction, recycling, and composting requirement by the Board pursuant to section 42922, it shall include a summary of progress made towards meeting the alternative requirement as well as an explanation of current circumstances that support the continuation of the alternative requirement.
- Submit recycled material reports (Pub. Contract Code, § 12167.1): A community college must annually report to the Board on quantities of recyclable materials collected for recycling.

# <u>State of California, Department of Finance, California Integrated Waste Management Board v.</u> <u>Commission on State Mandates, et al. (Sacramento County Superior Court, Case</u> <u>No. 07CS00355)</u>

The Department of Finance and the Integrated Waste Management Board filed a petition for writ of mandate in March 2007, asking the court to set aside the Commission's decision granting the test claim and to require the Commission to issue a new Statement of Decision and parameters and guidelines that give full consideration to the community colleges' cost savings (e.g. avoided landfill disposal fees) and revenues (from recyclables) by complying with the test claim statutes. Petitioners' position was that the Commission had not properly accounted for all the offsetting cost savings from avoided disposal costs, or offsetting revenues from the sale of recyclable materials, in the Statement of Decision or parameters and guidelines. The Judgment and a Writ of Mandate were issued on June 30, 2008, ordering the Commission to:

1. amend the parameters and guidelines in Test Claim No. 00-TC-07 to require community college districts claiming reimbursable costs of an integrated waste management plan under Public Resources Code section 42920, et seq. to identify and offset from their claims, consistent with the directions for revenue in Public Contract code sections 12167 and 12167.1, cost savings realized as a result of implementing their plans; and

3

2. amend the parameters and guidelines in Test Claim No. 00-TC-07 to require community college districts claiming reimbursable costs of an integrated waste management plan under Public Resources Code section 42920, et seq. to identify and offset from their claims all of the revenue generated as a result of implementing their plans, without regard to the limitations or conditions described in sections 12167 and 12167.1 of the Public Contract Code.

# II. ELIGIBLE CLAIMANTS

Community college districts that incur increased costs as a result of this mandate are eligible to claim reimbursement.

# III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on March 9, 2001. Therefore, costs incurred for compliance with Public Contract Code sections 12167 and 12167.1 (Stats. 1992, ch. 1116) are eligible for reimbursement on or after July 1, 1999. However, because of the statute's operative date, all other costs incurred pursuant to Statutes 1999, chapter 764 are eligible for reimbursement on or after January 1, 2000.

Seeking an alternative diversion goal or time extension (Pub. Resources Code, §§ 42922, 42923, and 42927) is reimbursable until December 31, 2005.

Actual costs for one fiscal year should be included in each claim. Pursuant to Government Code section 17561, subdivision (d), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed \$1000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

# 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, receipts, and the community college plan approved by the Board.

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.

Parameters and Guidelines Amendment Integrated Waste Management 00-TC-07

4

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:

# A. <u>One-Time Activities</u> (Reimbursable starting January 1, 2000)

- 1. Develop the necessary district policies and procedures for the implementation of the integrated waste management plan.
- 2. Train district staff on the requirements and implementation of the integrated waste management plan (one-time per employee). Training is limited to the staff working directly on the plan.

### B. Ongoing Activities (Reimbursable starting January 1, 2000)

- 1. Complete and submit to the Board the following as part of the State Agency Model Integrated Waste Management Plan (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.):
  - a. state agency or large state facility information form;
  - b. state agency list of facilities;
  - c. state agency waste reduction and recycling program worksheets that describe program activities, promotional programs, and procurement activities, and other questionnaires; and
  - d. state agency integrated waste management plan questions.

NOTE: Although reporting on promotional programs and procurement activities in the model plan is reimbursable, implementing promotional programs and procurement activities is not.

- Respond to any Board reporting requirements during the approval process. (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.)
- Consult with the Board to revise the model plan, if necessary.<sup>1</sup> (Pub. Resources Code, § 42920, subd. (b)(3) & State Agency Model Integrated Waste Management Plan, February 2000.)
- Designate one solid waste reduction and recycling coordinator ("coordinator") for each college in the district to perform new duties imposed by chapter 18.5 (Pub. Resources Code, §§ 42920 42928). The coordinator shall implement the integrated waste management plan. The coordinator shall act as a liaison to other state agencies (as defined by section 40196.3) and coordinators. (Pub. Resources Code, § 42920, subd. (c).)

<sup>&</sup>lt;sup>1</sup> Attachment 1, California Integrated Waste Management Board, State Agency Model Integrated Waste Management Plan (February 2000).

- 5. Divert at least 25 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2002, and at least 50 percent of all solid waste from landfill disposal or transformation facilities by January 1, 2004, through source reduction, recycling, and composting activities. Maintain the required level of reduction, as approved by the Board. (Pub. Resources Code, §§ 42921 & 42922, subd. (i).)
- C. <u>Alternative Compliance</u> (Reimbursable from January 1, 2000 December 31, 2005)
  - 1. Seek <u>either</u> an alternative requirement or time extension if a community college is unable to comply with the January 1, 2002 deadline to divert 25 percent of its solid waste, by doing the following: (Pub. Resources Code, §§ 42927 & 42923 subds. (a) & (c).)
    - a. Notify the Board in writing, detailing the reasons for its inability to comply.
    - b. Request of the Board an alternative to the January 1, 2002 deadline.
    - c. Provide evidence to the Board that the college is making a good faith effort to implement the source reduction, recycling, and composting programs identified in its integrated waste management plan.
    - d. Provide information that describes the relevant circumstances that contributed to the request for extension, such as lack of markets for recycled materials, local efforts to implement source reduction, recycling and composting programs, facilities built or planned, waste disposal patterns, and the type of waste disposed of by the community college.
    - e. Submit a plan of correction that demonstrates that the college will meet the requirements of Section 42921 [the 25 and 50 percent diversion requirements] before the time extension expires, including the source reduction, recycling, or composting steps the community college will implement, a date prior to the expiration of the time extension when the requirements of Section 42921 will be met, the existing programs that it will modify, any new programs that will be implemented to meet those requirements, and the means by which these programs will be funded.
  - 2. Seek <u>either</u> an alternative requirement or time extension if a community college is unable to comply with the January 1, 2004 deadline to divert 50 percent of its solid waste, by doing the following: (Pub. Resources Code, §§ 42927 & 42922, subds. (a) & (b).)
    - a. Notify the Board in writing, detailing the reasons for its inability to comply.
    - b. Request of the Board an alternative to the 50-percent requirement.
    - c. Participate in a public hearing on its alternative requirement.
    - d. Provide the Board with information as to:
      - (i) the community college's good faith efforts to implement the source reduction, recycling, and composting measures described in its integrated waste management plan, and demonstration of its progress toward meeting the alternative requirement as described in its annual reports to the Board;
      - (ii) the community college's inability to meet the 50 percent diversion requirement despite implementing the measures in its plan;

- (iii) how the alternative source reduction, recycling, and composting requirement represents the greatest diversion amount that the community college may reasonably and feasibly achieve; and,
- (iv) the circumstances that support the request for an alternative requirement, such as waste disposal patterns and the types of waste disposed by the community college.

# D. Accounting System (Reimbursable starting January 1, 2000)

Developing, implementing, and maintaining an accounting system to enter and track the college's source reduction, recycling and composting activities, the cost of those activities, the proceeds from the sale of any recycled materials, and such other accounting systems which will allow it to make its annual reports to the state and determine waste reduction. Note: only the pro-rata portion of the costs incurred to implement the reimbursable activities can be claimed.

E. Annual Report (Reimbursable starting January 1, 2000)

Annually prepare and submit, by April 1, 2002, and by April 1 each subsequent year, a report to the Board summarizing its progress in reducing solid waste. The information in the report must encompass the previous calendar year and shall contain, at a minimum, the following as outlined in section 42926, subdivision (b): (Pub. Resources Code, §§ 42926, subd. (a) & 42922, subd. (i).)

- 1. calculations of annual disposal reduction;
- 2. information on the changes in waste generated or disposed of due to increases or decreases in employees, economics, or other factors;
- 3. a summary of progress made in implementing the integrated waste management plan;
- 4. the extent to which the community college intends to use programs or facilities established by the local agency for handling, diversion, and disposal of solid waste (If the college does not intend to use those established programs or facilities, it must identify sufficient disposal capacity for solid waste that is not source reduced, recycled or composted.);
- 5. for a community college that has been granted a time extension by the Board, it shall include a summary of progress made in meeting the integrated waste management plan implementation schedule pursuant to section 42921, subdivision (b), and complying with the college's plan of correction, before the expiration of the time extension;
- 6. for a community college that has been granted an alternative source reduction, recycling, and composting requirement by the Board pursuant to section 42922, it shall include a summary of progress made towards meeting the alternative requirement as well as an explanation of current circumstances that support the continuation of the alternative requirement.

### F. Annual Recycled Material Reports (Reimbursable starting July 1, 1999)

Annually report to the Board on quantities of recyclable materials collected for recycling. (Pub. Contract Code, § 12167.1.)

### 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.

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

# 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 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 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

Reimbursement for this mandate from any source, including but not limited to, services fees

collected, federal funds, and other state funds allocated to any service provided under this program, shall be identified and offset from this claim. Offsetting revenue shall include all revenues generated from implementing the Integrated Waste Management Plan.

In addition, revenue from a building-operating fee imposed pursuant to Education Code section 76375, subdivision (a) if received by a claimant and the revenue is applied to this program, shall be deducted from the costs claimed.

# VIII. OFFSETTING COST SAVINGS

Reduced or avoided costs realized from implementation of the community college districts' Integrated Waste Management plans shall be identified and offset from this claim as cost savings, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1. Pursuant to these statutes, community college districts are required to deposit cost savings resulting from their Integrated Waste Management plans in the Integrated Waste Management Account in the Integrated Waste Management Fund; the funds deposited in the Integrated Waste Management Account, upon appropriation by the Legislature, may be expended by the California Integrated Waste Management Board for the purpose of offsetting Integrated Waste Management plan costs. Subject to the approval of the California Integrated Waste Management Board, cost savings by a community college that do not exceed two thousand dollars (\$2,000) annually are continuously appropriated for expenditure by the community college for the purpose of offsetting Integrated Waste Management program costs. Cost savings exceeding two thousand dollars (\$2,000) annually may be available for expenditure by the community college only when appropriated by the Legislature. To the extent so approved or appropriated and applied to the college, these amounts shall be identified and offset from the costs claimed for implementing the Integrated Waste Management Plan.

# IX. STATE CONTROLLER'S REVISED CLAIMING INSTRUCTIONS

The Controller shall, within 60 days after receiving amended parameters and guidelines prepare and issue revised claiming instructions for mandates that require state reimbursement after any decision or order of the commission pursuant to section 17559. The claiming instructions shall be derived from the test claim decision and the 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. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies. (Gov. Code, § 17558, subdivision (c).)

If revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between November 15 and February 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

# X. 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.

# XI. 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.

State Controller's C	Office	Community College Mandated Cost Manual			
		For State Controller Use Only	Program		
	to Government Cod RATED WASTE MA	(19) Program Number 00256 (20) Date Filed (21) LRS Input	256		
(01) Claimant Identificat	ion Number	Reimbursement Claim Data			
(02) Claimant Name				(22) FORM-1, (04)(f)	
Address				(23) FORM-1, (05)	
				(24) FORM-1, (08)	
				(25) FORM-1, (09)	
Type of Claim	stimated Claim	Reimbursement Clai	- m	(26) FORM-1, (10)	
(0)	s))4Estimated	(09) Reimbursement		(27)	
(0)	() Combined	(10) Combined		(28)	
(Of	5)/Avancentelecture	(11) Amended		(29)	<u> </u>
Fiscal Year of Cost	a) ()	(12)		(30)	
Total Claimed Amount		(13)		(31)	
Less: Late Penalty (refer to claiming ins	structions)	(14)		(32)	
Less: Prior Claim Pa		(15)		(33)	
Net Claimed Amoun	t	(16)		(34)	
Due from State	and the second and the second second second	(17)		(35)	
Due to State		(18)		(36)	
(37) CERTIFICATIO	ON OF CLAIM				
college to file mandate	e provisions of Goverr ed cost claims with the s provisions of Governme	State of California for th	is prog	that I am the officer authorized by gram, and certify under penalty of pe 8, inclusive.	the community rjury that I have
of costs claimed here offsetting savings and	in; and such costs are	o for a new program or forth in the Parameters	r increa	or any grant or payment received, fo ased level of services of an existin Guidelines are identified, and all co	ng program. All
				State for payment of actual costs a he State of California that the foreg	
Signature of Authorized	Officer			Date -	
Type or Print Name				Title	
(38) Name of Contact Pe	erson for Claim	Telephone Nu	umber		

E-mail Address

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Progra	CERTIFICATION CL	INTEGRATED WASTE MANAGEMENT CERTIFICATION CLAIM FORM INSTRUCTIONS					
(01)	Enter the payee number assigned by the State Controller's Offic	e.					
(02)	Enter your Official Name, County of Location, Street or P. O. Bo	x address, City, State, and Zip Code.					
(03)	Leave blank.						
(04)	Leave blank.						
(05)	Leave blank.						
(06)	Leave blank.						
(07)	Leave blank.						
(08)	Leave blank.						
(09)	If filing a reimbursement claim, enter an "X" in the box on line (09	9) Reimbursement.					
(10)	If filing a combined reimbursement claim on behalf of districts with	thin 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	x on line (11) Amended.					
(12)	Enter the fiscal year for which actual costs are being claimed. complete a separate form FAM-27 for each fiscal year.	If actual costs for more than one fiscal year a	re being claimed,				
(13)	Enter the amount of the reimbursement claim from Form-1A, line	(11). The total claimed amount must exceed \$	1,000.				
(14)	Reimbursement claims must be filed by <b>February 15</b> of the foll be reduced by a late penalty. Enter zero if the claim was timely factor 0.10 (10 % penalty), not to exceed \$10,000.						
(15)	If filing a reimbursement claim or a claim was previously filed for Otherwise, enter a zero.	r the same fiscal year, enter the amount recei	ved for the claim.				
(16)	Enter the result of subtracting line (14) and line (15) from line (13	<b>)</b> ).					
(17)	If line (16), Net Claimed Amount, is positive, enter that amount o	n line (17), Due from State.					
(18)	If line (16), Net Claimed Amount, is negative, enter that amount of	on line (18), Due to State.					
(19) to (21)	Leave blank.						
(22) to (36)	Reimbursement Claim Data. Bring forward the cost information a the reimbursement claim, e.g., Form-1, (04)(f), means the info information on the same line but in the right-hand column. Co cents. Indirect costs percentage should be shown as a whole r shown as 8. Completion of this data block will expedite the p	rmation is located on Form-1, block (04), colu st information should be rounded to the neare number and without the percent symbol, i.e., 7	mn (f). Enter the est dollar, i.e., no				
(37)	Read the statement "Certification of Claim." If it is true, the claim must include the person's name and title, typed or printed. C signed certification. (To expedite the payment process, plea the form FAM-27 to the top of the claim package.)	laims cannot be paid unless accompanied	i by an original				
(38)	Enter the name, telephone number, and e-mail address of the pe	erson to contact if additional information is requi	red.				
	SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM DOCUMENTS TO:	FAM-27, WITH ALL OTHER FORMS AND	SUPPORTING				
	Address, if delivered by U.S. Postal Service:	Address, if delivered by other delivery service	/ice:				
	OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250	OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 500 Sacramento, CA 95816					

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Community College Mandated Cost Manual

Program <b>256</b>		MANDATED COSTS INTEGRATED WASTE MANAGEMENT CLAIM SUMMARY						
(01) Claimant					e of Claim nbursement	F	Fiscal Year	
Direct Costs				Object A	ccounts			
(03) Reimbursable Activities		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total	
A. One-Time A	ctivity							
1. Develop Poli Procedures	icies and							
2. Train District	t Staff on							
B. Ongoing Ac	tivities							
1. Complete an IWM Plan to	nd Submit Board							
2. Respond to Requirement	Board ts							
3. Consult with Revise Plan	Board to							
4. Designate C for Each Col								
Divert Solid 5. Waste/Maint Required Let								
(04) Total Direc	ct Costs						·	
Indirect Costs					_			
(05) Indirect Co	ost Rate			[Refer to Claimi	ng Instructions]			
(06) Total Indir	ect Costs			[Refer to Claimin	ng Instructions]			
(07) Total Direc	ct and Indire	ect Costs		[Line (05)(f)	+ line (07)]	-		
(08) Total from	Forms 1A,	1B, and 1C		[Add 1A(07) + 11	B(07) + 1C(07)]			
Cost Reductio	n							
(09) Less: Offs	setting Savi	ngs						
(10) Less: Oth	er Reimbur	sements						
(11) Total Clair	ned Amoun	t		[Line (08) - {line (	(09) + line (10)}]			

Revised 01/09

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**Community College Mandated Cost Manual** 

Program
256

MANDATED COSTS INTEGRATED WASTE MANAGEMENT CLAIM SUMMARY INSTRUCTIONS

form

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Reimbursable Activities. For each reimbursable activity, enter the totals from form Form-2A, line (09), columns (d) through (h), to form Form-1A, block (03), columns (a) through (e), in the appropriate row. Total each row.
- (B)(5) Divert Solid Waste/Maintain Required Level. If this activity is claimed, Form 1B for Alternative Compliance must not be completed.
- (04) Total Direct Costs. Total columns (a) through (f).
- (05) Use the SCO FAM-29C, Flat 7%, or Federally Approved OMB A-21 methodology if specifically allowed by the P's and G's for this program. See the Community College Mandated Cost Manual, Section 9, Indirect Costs for important instructions on claming indirect costs using the Federally Approved OMB A-21 Rate for electronic claims.
- (06) Enter the result of multiplying Salaries and Benefits Only, line (04)(a), by the Indirect cost rate, line (05).
- (07) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (04)(f), and Total Indirect Costs, line (06).
- (08) Enter the sum total of Forms 1A, 1B and 1C here.
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate, such as reduction in disposal costs, staff reductions (including benefits), materials and supplies (less purchases due to re-use), elimination of storage, reduction in transportation costs, equipment, and any other relevant reduction in costs. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, sale of recyclables, sale of surplus equipment, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

State Controller's Office **Community College Mandated Cost Manual** FORM Program MANDATED COSTS **INTEGRATED WASTE MANAGEMENT** 256 **CLAIM SUMMARY** (02) Type of Claim (01) Claimant **Fiscal Year** Reimbursement C. Alternative Compliance (From 01/01/2000 to 12/31/2005) Do not complete if B5 on Form 1A is claimed. (03) Reimbursable Activities: Choose either 1 or 2, as applicable. **Direct Costs Object Accounts** 1. Alternative Requirement (b) (d) (f) (a) (C) (e) of Time Extension {If unable to comply with Salaries Materials Travel 01/01/02 deadline to divert Contract Fixed and and Total 25% of solid waste per and Services Assets **Benefits** Supplies Training PRC€€ 42927 & 42923 (a) & (c)} Provide Written Notification a. to the Board Request Alternative from b. the Board Provide Evidence to the C. Board Provide Relevant d. Information e. Submit Plan of Correction (04) Total Direct Costs **Direct Costs Object Accounts** Alternative Requirement 2. (b) (c) (d) (e) (f) (a) of Time Extension {If unable to comply with Salaries Materials Travel 01/01/04 deadline to divert Contract Fixed and and and Total 25% of solid waste per Services Assets **Benefits Supplies** Training PRC€€ 42927 & 42922 (a) & (b)} Provide Written Notification a. to the Board Request Alternative from b. the Board Participate in Public c. Hearing Provide Information to the d. Board (04) Total Direct Costs Indirect Costs (05) Indirect Cost Rate [Refer to Claiming Instructions] (06) Total Indirect Costs [Refer to Claiming Instructions] (07) Total Direct and Indirect Costs [Line (05)(f) + line (06)] [Forward total to Form-1A, line (08)]

Community College Mandated Cost Manual



#### MANDATED COSTS INTEGRATED WASTE MANAGEMENT CLAIM SUMMARY

FORM **1B** 

This form is to be completed only if the community college is unable to comply with the reimbursable activity, listed on the P's and G's page 6, under IV. REIMBURSABLE ACTIVITIES, B.5., Ongoing Activities, and listed on Form-1A as Divert Solid Waste/Maintain Required Level.

Choose either Reimbursable Activity 1 or 2, as applicable.

If the community college is unable to comply with the **January 1, 2002**, deadline to divert at least **25%** of all solid waste from landfill disposal or transformation facilities, complete **Reimbursable Activity 1**.

If the community college is unable to comply with the **January 1, 2004**, deadline to divert at least **50%** of all solid waste from landfill disposal or transformation facilities, complete **Reimbursable Activity 2**.

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Reimbursable Activities. For each reimbursable activity, enter the total from form 2B, line (09), columns (d) through (h) to form 1A, block (03), columns (a) through (e) in the appropriate row. Total each row.
- (04) Total Direct Costs. Total columns (a) through (f).
- (05) Use the SCO FAM-29C, Flat 7%, or Federally Approved OMB A-21 methodology if specifically allowed by the P's and G's for this program. See the Community College Mandated Cost Manual, Section 9, Indirect Costs for important instructions on claming indirect costs using the Federally Approved OMB A-21 Rate for electronic claims.
- (06) Depending on the direct cost method used, enter the result of multiplying Salaries and Benefits Only, line (04)(1)(a) or line (04)(2)(a), by the Indirect cost rate, line (05).
- (07) Total Direct and Indirect Costs. Actual Cost Method: Enter the sum of Total Direct Costs, line (04)(f), and Total Indirect Costs, line (06). Forward this amount to Form-1A, line (08).

**Community College Mandated Cost Manual** 

Program <b>256</b>			INTE	FORM				
(01)	Claimant		·		1	e of Claim nbursement	F	Fiscal Year
Dire	ct Costs				Object A	ccounts		······································
(03)	03) Reimbursable		(a)	(b)	(c)	(d)	(e)	(f)
	Activities		Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	Total
D.	Accounting	g System		Re	imbursement beg	ins January 1, 2	000	
1.	Develop, In Maintain Sy	nplement & /stem						
E.	Annual Re Progress	port of		Re	imbursement beg	ins January 1, 2	000	
1.	Calculation: Disposal Re							
2.	Information Changes	on the						
3.	Summary o in IWM Plar	f Process Made			<b>c</b> ]			
4.	The Extent of IWM Plar	of CCD's Use า						
5.	Time Extension of Progress	sion Summary						
	Alternative I Summary o		<u> </u>					
	Annual Red Material Re			F	Reimbursement b	egins July 1, 199	9	
1.	Annual Rep Board	ort to the						
(04)	Total Dire	ect Costs						
Indir	ect Cost	\$						
(05)	Indirect C	ost Rate			[Refer to Claimi	ng Instructions]		
(06)	Total Indi	rect Costs			[Refer to Claimi	ng Instructions]		
(07)	Total Dire	ect and Indired	ct Costs	[Line (04)(f)	+ line (06)] [Forw	vard total to Form-	1A, line (08)]	

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**Community College Mandated Cost Manual** 

Program	
256	

#### MANDATED COSTS INTEGRATED WASTE MANAGEMENT CLAIM SUMMARY INSTRUCTIONS

FORM

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Reimbursable Activities. For each reimbursable activity, enter the totals from form Form-2C, line (09), columns (d) through (h), to form Form-1C, block (03), columns (a) through (e), in the appropriate row. Total each row.
- (B)(5) Divert Solid Waste/Maintain Required Level. If this activity is claimed, Form 1B for Alternative Compliance must not be completed.
- (04) Total Direct Costs. Total columns (a) through (f).
- (05) Use the SCO FAM-29C, Flat 7%, or Federally Approved OMB A-21 methodology if specifically allowed by the P's and G's for this program. See the Community College Mandated Cost Manual, Section 9, Indirect Costs for important instructions on claming indirect costs using the Federally Approved OMB A-21 Rate for electronic claims.
- (06) Enter the result of multiplying Salaries and Benefits Only, line (04)(a), by the Indirect cost rate, line (05).
- (07) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (04)(f), and Total Indirect Costs, line (06). Forward this total to Form-1A, line (08).

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Community College Mandated Cost Manual

Program <b>256</b>	MANDATED COSTS INTEGRATED WASTE MANAGEMENT COMPONENT/ACTIVITY COST DETAIL											
ļl				2A								
(01) Claimant (02) Fiscal Year												
(05) Indirect Cost	ne below Electronic Rate Electronic	Claim Or Claim Or	ny ny	(06	) Indirect Cos	the departme Electronic C tRate Base Electronic C	ntiname belo laim Only laim Only					
	(07) Reimbursable Components: Check only one box per form to identify the activity being claimed.											
One-	Time Activ	ities			Ongoing A	ctivities						
	Developmen	t of Policie	s and Proce	edures		ete and Submit	of IWM Plan to	Board				
י 🗆	rain District	t Staff on IV	VM Plan		Respor	nd to Board Red	quirements					
					Consult	t with Board to	Revise Plan					
					🗌 Designa	ate Coordinato	r for Each Colle	ege				
					Divert S	Solid Waste/Ma	intain Required	d Level				
(08) Description	of Expens	es			0	bject Accour	nts					
(a) Employee Name Classifications, F Performer and Description of	unctions	(b) Hourly Rate or Unit Cost	(C) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training				
(09) Total 🗌 Si	ubtotal	Page	of									

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**Community College Mandated Cost Manual** 

Program	
256	

INTEGRATED WASTE MANAGEMENT COMPONENT/ACTIVITY COST DETAIL INSTRUCTIONS form

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Leave blank.
- (04) Leave blank.
- (05) Leave blank.
- (06) Leave blank.
- (07) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form-2 must be prepared for each applicable activity.
- (08) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to SCO on request.

Object/ Sub object	· · · · ·			Colu	nns				Submit supporting documents
Accounts	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	with the claim
Salaries and Benefits Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost≓ Unit Cost x Usage		
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Total Travel Cost = Rate x Days or Miles	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(09) Total line (08), 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 (09), columns (d) through (h) to Form-1A, block (03), columns (a) through (e) in the appropriate row.

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Community College Mandated Cost Manual

Program <b>256</b>	MANDATED COSTS INTEGRATED WASTE MANAGEMENT COMPONENT/ACTIVITY COST DETAIL									
(01) Claimant					(02) Fiscal Ye					
(03) If filing a ( claimant / (05) Indirect C	name below. Electronic	Claim Or	lly <u>– – – – – – – – – – – – – – – – – – –</u>		) Indirect Cost	the departmen Electronic Cl	it iname belo aim Only	direct cost N		
(07) Reimbur		<u>王大</u> 和第二十二十二月		one box per fo	· · · · · · · · · · · · · · · · · · ·		· 注意的 建金属			
<ul> <li>(07) Reimbursable Components: Check only one box per form to identify the activity being claimed.</li> <li>1. Alternative Requirement or Time</li> <li>2. Alternative Requirement or Time Extension</li> </ul>										
Provide Written Notification to the Board				Ŀ	Provide	Written Notifica	ation to the Bo	ard		
Request Alternative from the Board Request Alternative from the I						m the Board				
Providie Evidence to the Board					Participate in Public Hearing					
🗌 🗌 Pr	Provide Relevant Information     Provide Information to the Board									
□ St	ıbmit Plan of C	orrection								
(08) Descript	ion of Expens	es		Object Accounts						
(a) Employee N Classification Perfor and Description	ames, Job s, Functions med	(b) Hourly Rate or Unit Cost	(C) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training		
(09) Total 🗌	Subtotal 🗌	Page:	of							

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**Community College Mandated Cost Manual** 

Program	
256	

INTEGRATED WASTE MANAGEMENT COMPONENT/ACTIVITY COST DETAIL INSTRUCTIONS



- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Leave blank.
- (04) Leave blank.
- (05) Leave blank.
- (06) Leave blank.
- (07) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form-2 must be prepared for each applicable activity.
- (08) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to SCO on request.

Object/ Sub object Accounts	Columns								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	documents with the claim
Salaries and Benefits Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Total Travel Cost = Rate x Days or Miles	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(09) Total line (08), 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 (09), columns (d) through (h) to Form-1A, block (03), columns (a) through (e) in the appropriate row.
State Controller's Office

Community College Mandated Cost Manual

Program			FORM							
256		INTEGRATED WASTE MANAGEMENT COMPONENT/ACTIVITY COST DETAIL								
(01) Claimant	(01) Claimant (02) Fiscal Ye									
claimantir	(03) If filling a combined claim, enter the combined claimant name below.       (04) If filling by departments with different rafes, enter the department name be Electronic Claim Only         (05) Indirect Cost Rate       (06) Indirect Cost Rate         (05) Indirect Cost Rate       (06) Indirect Cost Rate									
(05) Indirecto (07) Reimbur					1998 C 1999 C 1		<u>nexa en recente de la co</u>			
D. Accounti				E	. Annual Report	_				
Develo	op, Implement &	Maintain Sys	stem			of Annual Dispo	sal Reduction	i		
F. Annual R	ecycled Materia	al Reports			Information	on the Changes				
Anuua	I Report to the B	oard			Summary of	Progress Made	in IWM Plan			
					The Extent	of CCD's Use of I	WM Plan			
					Time Extens	sion Summary of	Progress			
					Alternative F	Reduction Summa	ary of Progress			
(08) Descripti	ion of Expens	es			0	bject Accour	nts			
(a) Employee N Classifications Perfor and Description	ames, Job s, Functions med	(b) Hourly Rate or Unit Cost	(C) Hours Worked or Quantity	(d)(e)(f)(g)SalariesMaterialsContractFixedandandServicesAssetsBenefitsSuppliesSuppliesSupplies				(h) Travel and Training		
(09) Total 🗌	Subtotal 🗌	Page:	of	I						

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State Controller's Office

**Community College Mandated Cost Manual** 

Program
256

## INTEGRATED WASTE MANAGEMENT COMPONENT/ACTIVITY COST DETAIL INSTRUCTIONS

FORM 2C

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Leave blank.
- (04) Leave blank.
- (05) Leave blank.
- (06) Leave blank.
- (07) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form-2 must be prepared for each applicable activity.
- (08) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to SCO on request.

Object/ Sub object		Columns								
Accounts	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	documents with the claim	
Salaries and Benefits Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked						
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries						
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used					
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost≕Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices	
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage			
Travel and Training Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Total Travel Cost = Rate x Days or Miles		
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee		

(09) Total line (08), 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 (09), columns (d) through (h) to Form-1A, block (03), columns (a) through (e) in the appropriate row.

Controller Claiming Instructions

"FILING A CLAIM"

Revised 12/06

# FILING A CLAIM

#### 1. Introduction

The law in the State of California, (GC Sections 17500 through 17617), provides for the reimbursement of costs incurred by community college districts (CCD) for costs mandated by the State. Costs mandated by the State means any increased costs which a CCD is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

Estimated claims that show costs to be incurred in the current fiscal year and reimbursement claims that detail the costs actually incurred for the prior fiscal year may be filed with the State Controller's Office (SCO). Claims for on-going programs are filed annually by January 15. Claims for new programs are filed within 120 days from the date claiming instructions are issued for the program. A 10 percent penalty, up to \$1,000 for continuing claims, no limit for initial claims, is assessed for late claims. The SCO may audit the records of any CCD to verify the actual amount of mandated costs and may reduce any claim that is excessive or unreasonable.

When a program has been reimbursed for three or more years, the Commission on State Mandates (COSM) may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the Implicit Price Deflator (IPD). Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the IPD and, under certain circumstances, by any changes in workload. Claimants with an established entitlement do not file further claims for the program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds are made available.

The instructions contained in this manual are intended to provide general guidance for filing a mandated cost claim. Since each mandate is administered separately, it is important to refer to the specific program for information relating to established policies on eligible reimbursable costs.

### 2. Types of Claims

There are three types of claims: Reimbursement, estimated, and entitlement. A claimant may file a reimbursement claim for actual mandated costs incurred in the prior fiscal year or may file an estimated claim for mandated costs to be incurred during the current fiscal year. An entitlement claim may be filed for the purpose of establishing a base year entitlement amount for mandated programs included in SMAS. A claimant who has established a base year entitlement for a program, would receive an automatic annual payment which is reflective of the current costs for the program.

All claims received by the SCO will be reviewed to verify actual costs. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable. The claim must be filed with sufficient documentation to support the costs claimed. The types of documentation required to substantiate a claim are identified in the instructions for the program. The certification of claim, form FAM-27, must be signed and dated by the entity's authorized officer in order for the SCO to make payment on the claim.

#### A. Reimbursement Claim

A reimbursement claim is defined in GC Section 17522 as any claim filed with the SCO by a CCD for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. The claim must include supporting documentation to substantiate the costs claimed.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal years of a program that was previously unfunded. Claims are due 120 days from the date of issuance of the claiming instructions for the program by the SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement.

Annual reimbursement claims must be filed by January 15 following the fiscal year in which costs were incurred for the program. A reimbursement claim must detail the costs actually incurred in the prior fiscal year.

An actual claim for 2005-06 fiscal year, may be filed by January 15, 2007 without a late penalty. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. However, initial reimbursement claims will be reduced by a late penalty of 10% with no limitation. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.

## B. Estimated Claim

An estimated claim is defined in GC Section 17522 as any claim filed with the SCO, during the fiscal year in which the mandated costs are to be incurred by the CCD, against an appropriation made to the SCO for the purpose of paying those costs.

An estimated claim may be filed in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times for estimated costs to be incurred during the current fiscal year. Annual estimated claims are due January 15 of the fiscal year in which the costs are to be incurred. Initial estimated claims are due on the date specified in the claiming instructions. Timely filed estimated claims are paid before those filed after the deadline.

After receiving payment for an estimated claim, the claimant must file a reimbursement claim by January 15 following the fiscal year in which costs were incurred. If the claimant fails to file a reimbursement claim, monies received for the estimated claims must be returned to the State.

#### C. Entitlement Claim

An entitlement claim is defined in GC Section 17522 as any claim filed by a CCD with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandated program that has been included in SMAS. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims. However, entitlement claims and supporting documents should be filed by January 15, following the third fiscal year used to develop the entitlement claim, to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs.

Once a mandate has been included in SMAS and the claimant has established a base year entitlement, the claimant will receive automatic payments from the SCO for the mandate. The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the implicit price deflator of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by the COSM for inclusion in SMAS on or after January 1, 1988, the payment for each year succeeding the three

year base period is adjusted according to any changes by both the deflator and average daily attendance. Annual apportionments for programs included in the system are paid on or before November 30 of each year.

A base year entitlement is determined by computing an average of the claimant's costs for any three consecutive years after the program has been approved for the SMAS process. The amount is first adjusted according to any changes in the deflator. The deflator is applied separately to each year's costs for the three years, which comprise the base year. The SCO will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, form FAM-43, to establish a base year entitlement. The form FAM-43 is included in the claiming instructions for SMAS programs. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

# 3. Minimum Claim Amount

For initial claims and annual claims filed on or after September 30 2002, if the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed except as otherwiseallowed by GC Section 17564.

## 4. Filing Deadline for Claims

Initial reimbursement claims (first-time claims) for reimbursement of costs of a previously unfunded mandated program must be filed within 120 days from the date of issuance of the program's claiming instructions by the SCO. If the initial reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% penalty. A claim filed more than one year after the deadline cannot be accepted for reimbursement.

Annual reimbursement claims for costs incurred during the previous fiscal year and estimated claims for costs to be incurred during the current fiscal year must be filed with the SCO and postmarked on or before January 15. If the annual or estimated reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% late penalty, not to exceed \$1,000. Claims must include supporting data to show how the amount claimed was derived. Without this information, the claim cannot be accepted.

Entitlement claims do not have a filing deadline. However, entitlement claims and supporting documents should be filed by January 15 to permit an orderly processing of claims. Entitlement claims are used to establish a base year entitlement amount for calculating automatic annual payments. Entitlement does not result in the claimant being reimbursed for costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

### 5. Payment of Claims

In order for the SCO to authorize payment of a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed, and dated by the entity's authorized officer.

Reimbursement and estimated claims are paid within 60 days of the filing deadline for the claim, or 15 days after the date the appropriation for the claim is effective, whichever is later. A claimant is entitled to receive accrued interest at the pooled money investment account rate if the payment was made more than 60 days after the claim filing deadline or the actual date of claim receipt, whichever is later. For an initial claim, interest begins to accrue when the payment is made more than 365 days after the adoption of the program's statewide cost estimate. The SCO may withhold up to 20 percent of the amount of an initial claim until the claim is audited to verify the actual amount of the mandated costs. The 20 percent withheld is not subject to accrued interest.

In the event the amount appropriated by the Legislature is insufficient to pay the approved amount in full for a program, claimants will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration.

The SCO reports the amounts of insufficient appropriations to the State Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature, which consider appropriations in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, this information is transmitted to the COSM which will include these amounts in its report to assure that an appropriation sufficient to pay the claims is included in the next local government claims bill or other appropriation bills. When the supplementary funds are made available, the balance of the claims will be paid.

Unless specified in the statutes, regulations, or P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's adopted by the COSM. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the COSM. The SCO determines allowable reimbursable costs, subject to amendment by the COSM, for mandates funded by special legislation. Unless specified, allowable costs are those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

- 1. The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
- 2. The cost is allocable to a particular cost objective identified in the P's & G's.
- 3. The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The SCO has identified certain costs that should not be claimed as direct program costs unless specified as reimbursable under the program's P's & G's. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops general education, and travel costs.

### 6. State Mandates Apportionment System (SMAS)

Chapter 1534, Statutes of 1985, established SMAS, a method of paying certain mandated programs as apportionments. This method is utilized whenever a program has been approved for inclusion in SMAS by the COSM.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each CCD that has submitted reimbursement claims (or entitlement claims) for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims (or entitlement claims) for 1982-83, 1983-84, and 1984-85 years or any three consecutive fiscal years thereafter. The amounts are first adjusted by any change in the Implicit Price Deflator (IPD), which is applied separately to each year's costs for the three years that comprise the base period. The base period means the three fiscal years immediately succeeding the COSM's approval.

Each CCD with an established base year entitlement for the program will receive automatic annual payments from the SCO reflective of the program's current year costs. The amount of apportionment is adjusted annually for any change in the IPD. If the mandated program was included in SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and average daily attendance.

In the event a CCD has incurred costs for three consecutive fiscal years but did not file a reimbursement claim in one or more of those fiscal years, the CCD may file an entitlement claim for each of those missed years to establish a base year entitlement. An "entitlement claim" means any

claim filed by CCD with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any nonrecurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30. The amount to be apportioned is the base year entitlement adjusted by annual changes in the IPD for the cost of goods and services to governmental agencies as determined by the State Department of Finance.

In the event the CCD determines that the amount of apportionment does not accurately reflect costs incurred to comply with a mandate, the process of adjusting an established base year entitlement upon which the apportionment is based is set forth in GC Section 17615.8 and requires the approval of the COSM.

## 7. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Each claimed reimbursable cost must be supported by documentation as described in Section 12. Costs that are typically classified as direct costs are:

#### (1) Employee Wages, Salaries, and Fringe Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay. The claimant may, in-lieu of reporting actual compensation and fringe benefits, use a productive hourly rate:

#### (a) Productive Hourly Rate Options

A CCD may use one of the following methods to compute productive hourly rates:

- Actual annual productive hours for each employee
- The weighted-average annual productive hours for each job title, or
- 1,800\* annual productive hours for all employees

If actual annual productive hours or weighted-average annual productive hours for each job title is chosen, the claim must include a computation of how these hours were computed.

- \* 1,800 annual productive hours excludes the following employee time:
- o Paid holidays
- o Vacation earned
- o Sick leave taken
- o Informal time off
- o Jury duty
- o Military leave taken.

### (b) Compute a Productive Hourly Rate

 Compute a productive hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a productive hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual productive hours.

Table 1: Productive Hour	v Rate, Annual Salar	v + Benefits Method

Formula:	Description:
[(EAS + Benefits) ÷ APH] = PHR	EAS = Employee's Annual Salary
	APH = Annual Productive Hours
[(\$26,000 + \$8,099)] ÷ 1,800 hrs =	= 18.94 PHR = Productive Hourly Rate

- As illustrated in Table 1, if you assume an employee's compensation was \$26,000 and \$8,099 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the productive hourly rate would be \$18.94. To convert a biweekly salary to EAS, multiply the biweekly salary by 26. To convert a monthly salary to EAS, multiply the monthly salary by 12. Use the same methodology to convert other salary periods.
- 2. A claimant may also compute the productive hourly rate by using the "Percent of Salary Method."

Example:		
<b>Step 1</b> : Fringe Benefits as a F Salary	ercent of	Step 2: Productive Hourly Rate
Retirement	15.00 %	Formula:
Social Security & Medicare	7.65	[(EAS x (1 + FBR)) ÷ APH] = PHR
Health & Dental Insurance	5.25	
Workers Compensation	3.25	[(\$26,000 x (1.3115)) ÷ 1,800 ] = \$18.94
Total	31.15 %	
Description:		
EAS = Employee's Annual Sala	ary	APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

#### Table 2: Productive Hourly Rate, Percent of Salary Method

• As illustrated in Table 3, both methods produce the same productive hourly rate.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include employer's contributions for social security, pension plans, insurance, workmen's compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered.
- The compensation paid and benefits received are appropriately authorized by the governing board.
- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.
- The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level job position, perform an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at a higher-level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lowerlevel position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The numbers of hours in excess of normal expected hours are not reimbursable.

## (c) Calculating an Average Productive Hourly Rate

In those instances where the parameters and guidelines allow a unit as a basis of claiming costs, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

	<u>Time</u> <u>Spent</u>	Productive <u>Hourly Rate</u>	Total Cost <u>by Employee</u>
Employee A	1.25 hrs	\$6.00	\$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		\$45.88

#### Table 3: Calculating an Average Productive Hourly Rate

### (d) Employer's Fringe Benefits Contribution

A CCD has the option of claiming actual employer's fringe benefit contributions or may compute an average fringe benefit cost for the employee's job classification and claim it as a percentage of direct labor. The same time base should be used for both salary and fringe benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each fringe benefit is computed, total them.

For example:

Employer's Contribution	<u>% of Salary</u>
Retirement	15.00%
Social Security	7.65%
Health and Dental	5.25%
Insurance	0.2070
Worker's Compensation	0.75%
Total	28.65%

## (e) Materials and Supplies

Only actual expenses can be claimed for materials and supplies, which were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the materials and supplies that were used to perform the mandated activity, the number of units consumed, the cost per unit, and the total dollar amount claimed. Materials and supplies purchased to perform a particular mandated activity are expected to be reasonable in quality, quantity, and cost. Purchases in excess of reasonable quality, quantity, and cost are not reimbursable. Materials and supplies withdrawn from inventory and charged to the mandated activity must be based on a recognized method of pricing, consistently applied. Purchases shall be claimed at the actual price after deducting discounts, rebates and allowances received by the CCD.

### (f) Calculating a Unit Cost for Materials and Supplies

In those instances where the P's & G's suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of materials and supplies as shown in Table 1 or Table 2:

Supplies	<u>Cost Per Unit</u>	Amount of Supplies Used <u>Per Activity</u>	Unit Cost of Supplies <u>Per Activity</u>
Paper	0.02	4	\$0.08
Files	0.10	1	0.10
Envelopes	0.03	2	0.06
Photocopies	0.10	4	0.40
			<u>\$0.64</u>

### Table 1: Calculating A Unit Cost for Materials and Supplies

### Table 2: Calculating a Unit Cost for Materials and Supplies

Supplies	Supplies <u>Used</u>	Unit Cost of Supplies <u>Per Activity</u>
Paper (\$10.00 for 500 sheet ream)	250 Sheets	\$5.00
Files (\$2.50 for box of 25)	10 Folders	1.00
Envelopes (\$3.00 for box of 100)	50 Envelopes	1.50
Photocopies (\$0.05 per copy)	40 Copies	2.00
		\$9.50
If the number of reimbursable instances is	25 then the unit cost of su	Innline is \$0.38

If the number of reimbursable instances is 25, then the unit cost of supplies is \$0.38 per reimbursable instance (\$9.50/25).

## (g) Contract Services

The cost of contract services is allowable if the CCD lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to perform the mandated activity. The claimant must give the name of the contractor, explain the reason for having to hire a contractor, describe the mandated activities performed, give the dates when the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate shall not exceed the rate specified in the P's & G's for the mandated program. The contractor's

invoice, or statement, which includes an itemized list of costs for activities performed, must accompany the claim.

#### (h) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the P's & G's for the particular mandate. Equipment rentals used solely for the mandate is reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must explain the purpose and use for the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the pro rata portion of the rental costs can be claimed.

#### (i) Capital Outlay

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the P's & G's specify them as allowable. If they are allowable, the parameters and guidelines for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the pro rata portion of the purchase price used to implement the reimbursable activities can be claimed.

### (j) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the P's & G's may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of the persons incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

#### (k) Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

### 8. Indirect Costs

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. To be allowable, a cost must be allocable to a particular cost objective. Indirect costs must be distributed to benefiting cost objectives on bases which produce an equitable result related to the benefits derived by the mandate.

A CCD may claim indirect costs using the Controller's methodology (FAM-29C) outlined in the following paragraphs. If specifically allowed by a mandated program's P's & G's, a district may alternately choose to claim indirect costs using either (1) a federally approved rate prepared in

accordance with Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions; or (2) a flat 7% rate.

The SCO developed FAM-29C to be consistent with OMB Circular A-21, cost accounting principles as they apply to mandated cost programs. The objective is to determine an equitable rate to allocate administrative support to personnel who performed the mandated cost activities. The FAM-29C methodology uses a direct cost base comprised of salary and benefit costs and operating expenses. Form FAM-29C provides a consistent indirect cost rate methodology for all CCD's mandated cost programs.

FAM-29C uses total expenditures that districts report in their *California Community Colleges Annual Financial and Budget Report* (CCFS-311), Expenditures by Activity for the General Fund – Combined. The computation excludes Capital Outlay and Other Outgo in accordance with OMB Circular A-21. The indirect cost rate computation includes any depreciation or use allowance applicable to district buildings and equipment. Districts calculate depreciation or use allowance costs separately from the CCFS-311 report and should calculate them in accordance with OMB Circular A-21.

OMB Circular A-21, Section C.4, states that cost is allocable to a particular cost objective in accordance with the relative benefits received. Also, Section E.2.b. states that the overall objective of the cost allocation process is to distribute indirect costs to the institution's major functions in proportions reasonably consistent with their use of the institution's resources. In addition, Section E.2.c. notes that where certain items or categories of expense relate to less than all functions, such expenses should be set aside for selective allocation.

OMB Circular A-21, Section H, describes a simplified method for indirect cost rate calculations. However, Section H.1.b. states that the simplified method should not be used where it produces results that appear inequitable. As previously noted, FAM-29C strives to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by CCD. For example, library costs and department administration expenses, normally classified fully or partly as indirect costs in OMB Circular A-21, are instead classified as direct costs for FAM-29C. These costs do not benefit mandated cost activities. In summary, FAM-29C indirect costs include Operation and Maintenance of Plant; Planning, Policy Making, and Coordination; General Institutional Support Services (excluding Community Relations); and depreciation or use allowance. Community Relations includes fundraising costs, which are unallowable under OMB Circular A-21. If the district claims any costs from these indirect accounts as a direct mandate-related costs, the same costs should be reclassified as direct on FAM-29C.

Table 4 presents an example of the FAM-29C methodology.

1.1

# Table 4: Indirect Cost Rate for Community Colleges

INDIRECT COST RATE FOR (1) Claimant	COMMU	INITY COLLEGE I		(02) Period of C		VI 29-C
		Total Costs	Less: Capital Outlay and	FAM 29-C Adjusted		<u>, , , , , , , , , , , , , , , , , , , </u>
Activity	EDP	Per CCFS-311	Other Outgo	Total	Indirect	Direct
Instructional Activities		\$ 51,792,408		\$ 51,561,504		\$ 51,561,504
Instruct. Admin. & Instruct. Governance	6000	6,882,034	(216,518)		(1) Solution of the second s second second s second second sec	6,665,516
Instructional Support Services	6100	4,155,095	(9,348)			4,145,747
Admissions and Records	6200	2,104,543	(3,824)	2,100,719		2,100,719
Student Counseling and Guidance	6300	4,570,658	(1,605)	4,569,053		4,569,053
Other Student Services	6400	5,426,510	(41,046)	5,385,464	ter de la della	5,385,464
Operation and Maintenance of Plant	6500	8,528,585	(111,743)	8,416,842	8,416,842	
Planning, Policy Making, and Coordination	6600	5,015,333	(23,660)	4,991,673	4,991,673	
General Institutional Support Services	6700		<u>, 1977 - 1977 - 1978</u>	-	S. A. Berter	
Community Relations	6710	885,089	(6,091)	878,998		878,998
Fiscal Operations	6720	1,891,424	(40,854)	1,850,570	1,850,570	
Human Resources Management	6730	1,378,288	(25,899)	1,352,389	1,352,389	
Non-instructional Staff Retirees' Benefits and				-	-	wind when a star
Retirement Incentives	6740	1,011,060		1,011,060	1,011,060	
Staff Development	6750	108,655	(8,782)	99,873	99,873	
Staff Diversity	6760	30,125		30,125	30,125	Surface and set of the
Logistical Services	6770	2,790,091	(244,746)	2,545,345	2,545,345	a advissioner i
Management Information Systems	6780	2,595,214	(496,861)	2,098,353	2,098,353	
Other General Institutional Support Services	6790	33,155	(4,435)	28,720	28,720	termine and
Community Services and Economic Development	6800	340,014		340,014		340,014
Anciliary Services	6900	1,148,730	(296)	1,148,434		1,148,434
Auxiliary Operations	7000			-		_
Depreciation or Use Allowance - Building				-	2,620,741	
Depreciation or Use Allowance - Equipment				-	1,706,396	
Totals		\$100,687,011	\$ (1,466,612)	\$ 99,220,399	\$26,752,087	\$ 76,795,449
					(A)	(B)
Indirect Cost Rate (A)/(B)	·				34.84%	_

Revised 12/06

Filing a claim, Page 11

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## 9. Time Study Guidelines

### Background

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a formula for reimbursing CCD costs mandated by the state that meets certain conditions specified in GC Section 17518.5(a). For costs incurred prior to January 1, 2005, a time study can only be substituted for continuous records of actual time spent for a specific fiscal year if the program's P's & G's allows for the use of time studies.

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study, which are described below. Application of time study results is restricted. As explained in Time Study Results below, the results may be projected forward a maximum of two years provided the claimant meets certain criteria.

# Actual Time Reporting

The P's & G's define reimbursable activities for each mandated cost program. (Some P's & G's refer to reimbursable activities as reimbursable components.) When employees work on multiple activities and/or programs, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards (which clarify documentation requirements discussed under the Reimbursable Activities section of recent P's & G's):

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

### Time Study

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

### Time Study Plan

A time study plan is necessary before conducting the time study. The claimant must retain the time study plan for audit purposes. The plan needs to identify the following:

- Time period(s) to be studied The plan must show that all time periods selected are representative of the fiscal year, and that the results can be reasonably projected to approximate actual costs.
- Activities and/or programs to be studied For each mandated program included, the time study
  must separately identify each reimbursable activity defined in the mandated program's P's &
  G's, which are derived from the program's Statement of Decision. If a reimbursable activity in
  the P's & G's identifies separate and distinct sub-activities, they must also be treated as
  individual activities.

For example, sub-activities (a), (b), and (c) under reimbursable activity (B)(1) of the local agency's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. These sub-activities do not have to be separately studied.

- Process used to accomplish each reimbursable activity Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity.
- Employee universe The employee universe used in the time study must include all positions whose salaries and wages are to be allocated by means of the time study.
- Employee sample selection methodology The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations.
- Time increments to be recorded The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

# Time Study Documentation

Time studies must:

- Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee (electronic signatures are acceptable) and be supported by corroborating evidence which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

### Time Study Results

Time study results must be summarized to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained.

Current-year costs must be used to prepare a time study. Claimants may project time study results. to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

 <u>Annual Reimbursement Claims</u> – Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period July 1, 2004, through December 31, 2004, unless (1) the program's P's & G's specifically allow time studies, and (2) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.

 <u>Initial Claims</u> – When filing an initial claim for new mandated programs, claimants may only use time study results for costs incurred on or after January 1, 2005. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (1) the program's P's & G's specifically allow time studies, and (2) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either: (1) the requirements of each mandated program activity or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain corroborating evidence that validates the mandated activity was actually performed. Time study results used to support subsequent years' claims are subject to the recordkeeping requirements for those claims.

# 10. Offset Against State Mandated Claims

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from CCD funds is eligible for reimbursement under the provisions of GC Section 17561.

### Example 1:

As illustrated in Table 5, this example shows how the "Offset against State Mandated Claims" is determined for a CCD receiving block grant revenues not based on a formula allocation. Program costs for each of the situations equals \$100,000.

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$95,000	\$2,500	\$-0-	\$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	100,000 *	49,000	2,500	250	2,250

#### Table 5: Offset Against State Mandates, Example 1

\* CCD share is \$50,000 of the program cost.

Numbers (1) through (4), in Table 5, show intended funding at 100% from local assistance revenue sources. Numbers (5) and (6) show cost sharing on a 50/50 basis with the district. In numbers (1) through (6), included in the program costs of \$100,000 are state mandated costs of \$2,500. The offset against state mandated claims are the amount of actual local assistance revenues, which exceeds the difference between program costs and state mandated costs. This offset cannot exceed the amount of state mandated costs.

In (1), local assistance revenues were less than expected. Local assistance funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and \$2,500 is claimable as mandated costs.

In (4), local assistance revenues were fully realized to cover the entire cost of the program, including the state mandate activity; therefore, the offset against state mandated claims is \$2,500, and claimable costs are \$0.

In (5), the district is sharing 50% of the project cost. Since local assistance revenues of \$50,000 were fully realized, the offset against state mandated claims is \$1,250.

In (6), local assistance revenues were less than the amount expended and the offset against state mandated claims is \$250. Therefore, the claimable mandated costs are \$2,250.

## Example 2:

As illustrated in Table 6, this example shows how the offset against state mandated claims is determined for a CCD receiving special project funds based on approved actual costs. Local assistance revenues for special projects must be applied proportionately to approve costs.

-	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$100,000	\$2,500	\$2,500	\$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	100,000 **	45,000	1,500	1,125	375

#### Table 6: Offset Against State Mandates, Example 2

\*\* CCD share is \$25,000 of the program cost.

In (2), the entire program cost was approved. Since the local assistance revenue source covers 75% of the program cost, it also proportionately covered 75% of the \$2,500 state mandated costs, or \$1,875.

If in (3) local assistance revenues are less than the amount expected because only \$60,000 of the \$100,000 program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to \$1,500. The offset against state mandated claims is \$1,125. Therefore, the claimable mandated costs are \$375.

#### Federal and State Funding Sources

State school fund apportionments and federal aid for education, which are based on average daily attendance and are part of the general system of financing public schools as well as block grants which do not provide for specific reimbursement of costs (i.e., allocation formulas not tied to expenditures), should not be included as reimbursements from local assistance revenue sources.

#### Governing Authority

The costs of salaries and expenses of the governing authority, such as the school superintendent and governing board, are not reimbursable. These are costs of general government as described in the Office of Management and Budget Circular (OMB) 2 CFR Part 225.

# 11. Notice of Claim Adjustment

All claims submitted to the SCO are reviewed to determine if the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, the claimant will receive a "Notice of Claim Adjustments" detailing adjustments made by the SCO.

## 12. Audit of Costs

All claims submitted to the State Controller's Office (SCO) are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by CCD 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 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 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 no later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities 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.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for three years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

# **13.** Source Documents

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 under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." 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.

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a formula for reimbursing a CCD mandated by the state that meets certain conditions specified in 17518.5(a). For costs incurred prior to January 1, 2005, time study can substitute for continuous records of actual time spent for a specific fiscal year only if the program's P's & G's allow for the use of time studies.

### 14. Claim Forms and Instructions

A claimant may submit a computer generated report in substitution for Form-1 and Form-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file an estimated or reimbursement claim. The SCO will revise the manual and claim forms as necessary.

### A. Form-2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. In some mandates, specific reimbursable activities have been identified for each component. The expenses reported on this form must be supported by the official financial records of the claimant and copies of supporting documentation, as specified in the claiming instructions, must be submitted with the claims. All supporting documents must be retained for a period of not less than three years after the reimbursement claim was filed or last amended.

#### B. Form-1, Claim Summary

This form is used to summarize direct costs by component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Form-2 and are carried forward to form FAM-27.

A CCD has the option of using a federally approved rate (i.e., utilizing the cost accounting principles from the Office of Management and Budget (OMB) 2 CFR Part 225) or from FAM-29C.

### C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the CCD. All applicable information from Form-1 must be carried forward onto this form in order for the SCO to process the claim for payment. An original and one copy of the FAM-27 is required.

Claims should be rounded to the nearest dollar. Submit a signed original and one copy of form FAM-27, Claim for Payment, and all other forms and supporting documents (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.) Use the following mailing addresses:

If delivered by U.S. Postal Service: If delivered by Other delivery services:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250 Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 500 Sacramento, CA 95816

### 15. Retention of Claiming Instructions

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the School Mandated Cost Manual and the old forms they replace should be removed. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the

year will be placed on the SCO's web site at www.sco.ca.gov/ard/local/locreim/index.shtml.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, or send e-mail to Irsdar@sco.ca.gov, or call the Local Reimbursements Section at (916) 324-5729.

#### 16. Retention of Claim Records and Supporting Documentation

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the COSM's P's and G's. if any adjustments are made to a claim, a "Notice of Claim Adjustments" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district 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 shall commence to run 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 shall be made available to the SCO on request.

Controller Claiming Instructions

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"FILING A CLAIM"

Revised 10/07

# FILING A CLAIM

## 1. Introduction

The law in the State of California, (GC Sections 17500 through 17617), provides for the reimbursement of costs incurred by community college districts (CCD) for costs mandated by the State. Costs mandated by the State means any increased costs which a CCD is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

Estimated claims that show costs to be incurred in the current fiscal year and reimbursement claims that detail the costs actually incurred for the prior fiscal year may be filed with the State Controller's Office (SCO). Claims for on-going programs are filed annually by February 15. Claims for new programs are filed within 120 days from the date claiming instructions are issued for the program. A 10 percent penalty, up to \$10,000 for continuing claims, no limit for initial claims, is assessed for late claims. The SCO may audit the records of any CCD to verify the actual amount of mandated costs and may reduce any claim that is excessive or unreasonable.

When a program has been reimbursed for three or more years, the Commission on State Mandates (COSM) may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the Implicit Price Deflator (IPD). Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the IPD and, under certain circumstances, by any changes in workload. Claimants with an established entitlement do not file further claims for the program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds are made available.

The instructions contained in this manual are intended to provide general guidance for filing a mandated cost claim. Since each mandate is administered separately, it is important to refer to the specific program for information relating to established policies on eligible reimbursable costs.

# 2. Types of Claims

There are three types of claims: Reimbursement, estimated, and entitlement. A claimant may file a reimbursement claim for actual mandated costs incurred in the prior fiscal year or may file an estimated claim for mandated costs to be incurred during the current fiscal year. An entitlement claim may be filed for the purpose of establishing a base year entitlement amount for mandated programs included in SMAS. A claimant who has established a base year entitlement for a program, would receive an automatic annual payment which is reflective of the current costs for the program.

All claims received by the SCO will be reviewed to verify actual costs. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable. The claim must be filed with sufficient documentation to support the costs claimed. The types of documentation required to substantiate a claim are identified in the instructions for the program. The certification of claim, form FAM-27, must be signed and dated by the entity's authorized officer in order for the SCO to make payment on the claim.

### A. Reimbursement Claim

A reimbursement claim is defined in GC Section 17522 as any claim filed with the SCO by a CCD for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. The claim must include supporting documentation to substantiate the costs claimed.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal years of a program that was previously unfunded. Claims are due 120 days from the date of issuance of the claiming instructions for the program by the SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement.

Annual reimbursement claims must be filed by February 15 following the fiscal year in which costs were incurred for the program. A reimbursement claim must detail the costs actually incurred in the prior fiscal year.

An actual claim for 2006-07 fiscal year, may be filed by February 15, 2008 without a late penalty. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. However, initial reimbursement claims will be reduced by a late penalty of 10% with no limitation. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.

### B. Estimated Claim

An estimated claim is defined in GC Section 17522 as any claim filed with the SCO, during the fiscal year in which the mandated costs are to be incurred by the CCD, against an appropriation made to the SCO for the purpose of paying those costs.

An estimated claim may be filed in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times for estimated costs to be incurred during the current fiscal year. Annual estimated claims are due February 15 of the fiscal year in which the costs are to be incurred. Initial estimated claims are due on the date specified in the claiming instructions. Timely filed estimated claims are paid before those filed after the deadline.

After receiving payment for an estimated claim, the claimant must file a reimbursement claim by February 15 following the fiscal year in which costs were incurred. If the claimant fails to file a reimbursement claim, monies received for the estimated claims must be returned to the State.

## C. Entitlement Claim

An entitlement claim is defined in GC Section 17522 as any claim filed by a CCD with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandated program that has been included in SMAS. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims. However, entitlement claims and supporting documents should be filed by February 15, following the third fiscal year used to develop the entitlement claim, to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs.

Once a mandate has been included in SMAS and the claimant has established a base year entitlement, the claimant will receive automatic payments from the SCO for the mandate. The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the implicit price deflator of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by the COSM for inclusion in SMAS on or after January 1, 1988, the payment for each year succeeding the three

year base period is adjusted according to any changes by both the deflator and average daily attendance. Annual apportionments for programs included in the system are paid on or before November 30 of each year.

A base year entitlement is determined by computing an average of the claimant's costs for any three consecutive years after the program has been approved for the SMAS process. The amount is first adjusted according to any changes in the deflator. The deflator is applied separately to each year's costs for the three years, which comprise the base year. The SCO will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, form FAM-43, to establish a base year entitlement. The form FAM-43 is included in the claiming instructions for SMAS programs. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

#### 3. Minimum Claim Amount

For initial claims and annual claims filed on or after September 30 2002, if the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by GC Section 17564.

#### 4. Filing Deadline for Claims

Initial reimbursement claims (first-time claims) for reimbursement of costs of a previously unfunded mandated program must be filed within 120 days from the date of issuance of the program's claiming instructions by the SCO. If the initial reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% penalty. A claim filed more than one year after the deadline cannot be accepted for reimbursement.

Annual reimbursement claims for costs incurred during the previous fiscal year and estimated claims for costs to be incurred during the current fiscal year must be filed with the SCO and postmarked on or before February 15. If the annual or estimated reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% late penalty, not to exceed \$10,000. Claims must include supporting data to show how the amount claimed was derived. Without this information, the claim cannot be accepted.

Entitlement claims do not have a filing deadline. However, entitlement claims and supporting documents should be filed by February 15 to permit an orderly processing of claims. Entitlement claims are used to establish a base year entitlement amount for calculating automatic annual payments. Entitlement does not result in the claimant being reimbursed for costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

### 5. Payment of Claims

In order for the SCO to authorize payment of a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed, and dated by the entity's authorized officer.

Reimbursement and estimated claims are paid within 60 days of the filing deadline for the claim, or 15 days after the date the appropriation for the claim is effective, whichever is later. A claimant is entitled to receive accrued interest at the pooled money investment account rate if the payment was made more than 60 days after the claim filing deadline or the actual date of claim receipt, whichever is later. For an initial claim, interest begins to accrue when the payment is made more than 365 days after the adoption of the program's statewide cost estimate. The SCO may withhold up to 20 percent of the amount of an initial claim until the claim is audited to verify the actual amount of the mandated costs. The 20 percent withheld is not subject to accrued interest.

Pursuant to GC section 17561 (d), the Controller shall pay any eligible claim by August 15 or 45 days after the date the appropriation for the claim is effective, whichever is later. In the event the amount appropriated by the Legislature is insufficient to pay the approved amount in full for a program, claimants will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration.

The SCO reports the amounts of insufficient appropriations to the State Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature, which consider appropriations in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, this information is transmitted to the COSM which will include these amounts in its report to assure that an appropriation sufficient to pay the claims is included in the next local government claims bill or other appropriation bills. When the supplementary funds are made available, the balance of the claims will be paid.

Unless specified in the statutes, regulations, or P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's adopted by the COSM. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the COSM. The SCO determines allowable reimbursable costs, subject to amendment by the COSM, for mandates funded by special legislation. Unless specified, allowable costs are those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

- 1. The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
- 2. The cost is allocable to a particular cost objective identified in the P's & G's.
- 3. The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The SCO has identified certain costs that should not be claimed as direct program costs unless specified as reimbursable under the program's P's & G's. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops general education, and travel costs.

### 6. State Mandates Apportionment System (SMAS)

Chapter 1534, Statutes of 1985, established SMAS, a method of paying certain mandated programs as apportionments. This method is utilized whenever a program has been approved for inclusion in SMAS by the COSM.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each CCD that has submitted reimbursement claims (or entitlement claims) for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims (or entitlement claims) for 1982-83, 1983-84, and 1984-85 years or any three consecutive fiscal years thereafter. The amounts are first adjusted by any change in the Implicit Price Deflator (IPD), which is applied separately to each year's costs for the three years that comprise the base period. The base period means the three fiscal years immediately succeeding the COSM's approval.

Each CCD with an established base year entitlement for the program will receive automatic annual payments from the SCO reflective of the program's current year costs. The amount of apportionment is adjusted annually for any change in the IPD. If the mandated program was included in SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and average daily attendance.

In the event a CCD has incurred costs for three consecutive fiscal years but did not file a

reimbursement claim in one or more of those fiscal years, the CCD may file an entitlement claim for each of those missed years to establish a base year entitlement. An "entitlement claim" means any claim filed by CCD with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any nonrecurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30. The amount to be apportioned is the base year entitlement adjusted by annual changes in the IPD for the cost of goods and services to governmental agencies as determined by the State Department of Finance.

In the event the CCD determines that the amount of apportionment does not accurately reflect costs incurred to comply with a mandate, the process of adjusting an established base year entitlement upon which the apportionment is based is set forth in GC Section 17615.8 and requires the approval of the COSM.

## 7. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Each claimed reimbursable cost must be supported by documentation as described in Section 12. Costs that are typically classified as direct costs are:

#### (1) Employee Wages, Salaries, and Fringe Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay. The claimant may, in-lieu of reporting actual compensation and fringe benefits, use a productive hourly rate:

#### (a) Productive Hourly Rate Options

A CCD may use one of the following methods to compute productive hourly rates:

- Actual annual productive hours for each employee
- The weighted-average annual productive hours for each job title, or
- 1,800\* annual productive hours for all employees

If actual annual productive hours or weighted-average annual productive hours for each job title is chosen, the claim must include a computation of how these hours were computed.

\* 1,800 annual productive hours excludes the following employee time:

- o Paid holidays
- o Vacation earned
- o Sick leave taken
- o Informal time off
- o Jury duty
- o Military leave taken.

#### (b) Compute a Productive Hourly Rate

 Compute a productive hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a productive hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual productive hours.

Formula:	Description:
[(EAS + Benefits) ÷ APH] = PHR EAS = Empl	oyee's Annual Salary
	APH = Annual Productive Hours
[(\$26,000 + \$8,099)] ÷ 1,800 hrs = 18.94	PHR = Productive Hourly Rate

Table 1: Productive Hourly Rate, Annual Salary + Benefits Method

- As illustrated in Table 1, if you assume an employee's compensation was \$26,000 and \$8,099 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the productive hourly rate would be \$18.94. To convert a biweekly salary to EAS, multiply the biweekly salary by 26. To convert a monthly salary to EAS, multiply the monthly salary by 12. Use the same methodology to convert other salary periods.
- 2. A claimant may also compute the productive hourly rate by using the "Percent of Salary Method."

Example:					
Step 1: Fringe Benefits as a Percent of Salary		Step 2: Productive Hourly Rate			
Retirement	15.00 %	Formula:			
Social Security & Medicare	7.65	[(EAS x (1 + FBR)) ÷ APH] = PHR			
Health & Dental Insurance	5.25				
Workers Compensation	3.25	[(\$26,000 x (1.3115)) ÷ 1,800 ] = \$18.94			
Total	31.15 %				
Description:					
EAS = Employee's Annual Salary		APH = Annual Productive Hours			
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate			

# Table 2: Productive Hourly Rate, Percent of Salary Method

As illustrated in Table 3, both methods produce the same productive hourly rate.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include employer's contributions for social security, pension plans, insurance, workmen's compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered.
- The compensation paid and benefits received are appropriately authorized by the governing board.
- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.

• The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level job position, perform an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at a higher-level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lowerlevel position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The numbers of hours in excess of normal expected hours are not reimbursable.

#### (c) Calculating an Average Productive Hourly Rate

In those instances where the parameters and guidelines allow a unit as a basis of claiming costs, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

	<u>Time</u> <u>Spent</u>	Productive <u>Hourly Rate</u>	Total Cost by Employee
Employee A	1.25 hrs	\$6.00	\$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		\$45.88

 Table 3: Calculating an Average Productive Hourly Rate

#### (d) Employer's Fringe Benefits Contribution

A CCD has the option of claiming actual employer's fringe benefit contributions or may compute an average fringe benefit cost for the employee's job classification and claim it as a percentage of direct labor. The same time base should be used for both salary and fringe benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each fringe benefit is computed, total them.

For example:

Employer's Contribution	% of Salary		
Retirement	15.00%		
Social Security	7.65%		
Health and Dental	5.25%		
Insurance	0.2070		
Worker's Compensation	0.75%		
Total	28.65%		

## (e) Materials and Supplies

Only actual expenses can be claimed for materials and supplies, which were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the materials and supplies that were used to perform the mandated activity, the number of units consumed, the cost per unit, and the total dollar amount claimed. Materials and supplies purchased to perform a particular mandated activity are expected to be reasonable in quality, quantity, and cost. Purchases in excess of reasonable quality, quantity, and cost are not reimbursable. Materials and supplies withdrawn from inventory and charged to the mandated activity must be based on a recognized method of pricing, consistently applied. Purchases shall be claimed at the actual price after deducting discounts, rebates and allowances received by the CCD.

## (f) Calculating a Unit Cost for Materials and Supplies

In those instances where the P's & G's suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of materials and supplies as shown in Table 1 or Table 2:

### Table 1: Calculating A Unit Cost for Materials and Supplies

	-	• •		
Supplies	<u>Cost Per Unit</u>	Amount of Supplies Used <u>Per Activity</u>	Unit Cost of Supplies <u>Per Activity</u>	
Paper	0.02	4	\$0.08	
Files	0.10	1	0.10	
Envelopes	0.03	2	0.06	
Photocopies	0.10	4	0.40	
			<u>\$0.64</u>	

## Table 2: Calculating a Unit Cost for Materials and Supplies

Supplies	Supplies <u>Used</u>	Unit Cost of Supplies <u>Per Activity</u>
Paper (\$10.00 for 500 sheet ream)	250 Sheets	\$5.00
Files (\$2.50 for box of 25)	10 Folders	1.00
Envelopes (\$3.00 for box of 100)	50 Envelopes	1.50
Photocopies (\$0.05 per copy)	40 Copies	2.00
		\$9.50

If the number of reimbursable instances is 25, then the unit cost of supplies is \$0.38 per reimbursable instance (\$9.50/25).

### (g) Contract Services

The cost of contract services is allowable if the CCD lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to perform the mandated activity. The claimant must give the name of the contractor, explain the

reason for having to hire a contractor, describe the mandated activities performed, give the dates when the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate shall not exceed the rate specified in the P's & G's for the mandated program. The contractor's invoice, or statement, which includes an itemized list of costs for activities performed, must accompany the claim.

#### (h) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the P's & G's for the particular mandate. Equipment rentals used solely for the mandate is reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must explain the purpose and use for the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the pro rata portion of the rental costs can be claimed.

## (i) Capital Outlay

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the P's & G's specify them as allowable. If they are allowable, the parameters and guidelines for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the pro rata portion of the purchase price used to implement the reimbursable activities can be claimed.

### (j) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the P's & G's may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of the persons incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

#### (k) Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

### 8. Indirect Costs

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. To be allowable, a cost must be allocable to a particular cost objective. Indirect costs must be distributed to benefiting cost objectives on bases which produce an equitable result related to the benefits derived by the mandate.

A CCD may claim indirect costs using the Controller's methodology (FAM-29C) outlined in the following paragraphs. If specifically allowed by a mandated program's P's & G's, a district may alternately choose to claim indirect costs using either (1) a federally approved rate prepared in accordance with Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate.

The SCO developed FAM-29C to be consistent with OMB Circular A-21, cost accounting principles as they apply to mandated cost programs. The objective is to determine an equitable rate to allocate administrative support to personnel who performed the mandated cost activities. The FAM-29C methodology uses a direct cost base comprised of salary and benefit costs and operating expenses. Form FAM-29C provides a consistent indirect cost rate methodology for all CCD's mandated cost programs.

FAM-29C uses total expenditures that districts report in their *California Community Colleges Annual Financial and Budget Report* (CCFS-311), Expenditures by Activity for the General Fund – Combined. The computation excludes Capital Outlay and Other Outgo in accordance with OMB Circular A-21. The indirect cost rate computation includes any depreciation or use allowance applicable to district buildings and equipment. Districts calculate depreciation or use allowance costs separately from the CCFS-311 report and should calculate them in accordance with OMB Circular A-21.

OMB Circular A-21, Section C.4, states that cost is allocable to a particular cost objective in accordance with the relative benefits received. Also, Section E.2.b. states that the overall objective of the cost allocation process is to distribute indirect costs to the institution's major functions in proportions reasonably consistent with their use of the institution's resources. In addition, Section E.2.c. notes that where certain items or categories of expense relate to less than all functions, such expenses should be set aside for selective allocation.

OMB Circular A-21, Section H, describes a simplified method for indirect cost rate calculations. However, Section H.1.b. states that the simplified method should not be used where it produces results that appear inequitable. As previously noted, FAM-29C strives to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by CCD. For example, library costs and department administration expenses, normally classified fully or partly as indirect costs in OMB Circular A-21, are instead classified as direct costs for FAM-29C. These costs do not benefit mandated cost activities. In summary, FAM-29C indirect costs include Operation and Maintenance of Plant; Planning, Policy Making, and Coordination; General Institutional Support Services (excluding Community Relations); and depreciation or use allowance. Community Relations includes fundraising costs, which are unallowable under OMB Circular A-21. If the district claims any costs from these indirect accounts as a direct mandate-related costs, the same costs should be reclassified as direct on FAM-29C.

Table 4 presents an example of the FAM-29C methodology.

**Community Colleges Mandated Cost Manual** 

# S....e of California

# Table 4: Indirect Cost Rate for Community Colleges

					FORM FAM 29-C	
INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS           1) Claimant         (02) Period of Cla						VI 29-C
		Total Costs	Less: Capital Outlay and	FAM 29-C Adjusted		
Activity	EDP	Per CCFS-311	Other Outgo	Total	Indirect	Direct
Instructional Activities		\$ 51,792,408		\$ 51,561,504		\$ 51,561,504
Instruct. Admin. & Instruct. Governance	6000	6,882,034	(216,518)	6,665,516		6,665,516
Instructional Support Services	6100	4,155,095	(9,348)	4,145,747		4,145,747
Admissions and Records	6200	2,104,543	(3,824)	2,100,719	504 A. A.	2,100,719
Student Counseling and Guidance	6300	4,570,658	(1,605)	4,569,053		4,569,053
Other Student Services	6400	5,426,510	(41,046)	5,385,464	Sector of Astronomy	5,385,464
Operation and Maintenance of Plant	6500	8,528,585	(111,743)		8,416,842	
Planning, Policy Making, and Coordination	6600	5,015,333	(23,660)	4,991,673	4,991,673	<ul> <li>A provide the second sec</li></ul>
General Institutional Support Services				-		
Community Relations	6710	885,089	(6,091)			878,998
Fiscal Operations	6720	1,891,424	(40,854)		1,850,570	A CARLES AND A CARL
Human Resources Management	6730	1,378,288	(25,899)	1,352,389	1,352,389	
Non-instructional Staff Retirees' Benefits and				-	-	
Retirement Incentives	6740	1,011,060		1,011,060	1,011,060	
Staff Development	6750	108,655	(8,782)	99,873	99,873	
Staff Diversity	6760	30,125		30,125	30,125	
Logistical Services	6770	2,790,091	(244,746)	2,545,345	2,545,345	
Management Information Systems	6780	2,595,214	(496,861)	2,098,353	2,098,353	
Other General Institutional Support Services	6790	33,155	(4,435)	28,720	28,720	and a second second second
Community Services and Economic Development	6800	340,014		340,014		340,014
Anciliary Services	6900	1,148,730	(296)	1,148,434		1,148,434
Auxiliary Operations	7000			-		
Depreciation or Use Allowance - Building				-	2,620,741	
Depreciation or Use Allowance - Equipment		anna	an A an an Air Air an Air	-	1,706,396	and the standard state
Totals		\$100,687,011	\$ (1,466,612)	\$ 99,220,399	\$26,752,087	\$ 76,795,449
					(A)	(B)
Indirect Cost Rate (A)/(B)					34.84%	_

Revised 10/07

Filing a claim, Page 11

# 9. Time Study Guidelines

## Background

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a formula for reimbursing CCD costs mandated by the state that meets certain conditions specified in GC Section 17518.5(a). For costs incurred prior to January 1, 2005, a time study can only be substituted for continuous records of actual time spent for a specific fiscal year if the program's P's & G's allows for the use of time studies.

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study, which are described below. Application of time study results is restricted. As explained in Time Study Results below, the results may be projected forward a maximum of two years provided the claimant meets certain criteria.

# Actual Time Reporting

The P's & G's define reimbursable activities for each mandated cost program. Some P's & G's refer to reimbursable activities as reimbursable components. When employees work on multiple activities and/or programs, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards which clarify documentation requirements discussed under the Reimbursable Activities section of recent P's & G's:

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

# **Time Study**

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

# Time Study Plan

A time study plan is necessary before conducting the time study. The claimant must retain the time study plan for audit purposes. The plan needs to identify the following:

- Time period(s) to be studied: The plan must show that all time periods selected are representative of the fiscal year, and that the results can be reasonably projected to approximate actual costs.
- Activities and/or programs to be studied: For each mandated program included, the time study
  must separately identify each reimbursable activity defined in the mandated program's
  P's & G's, which are derived from the program's Statement of Decision. If a reimbursable
  activity in the P's & G's identifies separate and distinct sub-activities, they must also be treated
  as individual activities.

For example, sub-activities (a), (b), and (c) under reimbursable activity (B)(1) of the local agency's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. These sub-activities do not have to be separately studied.

- Process used to accomplish each reimbursable activity: Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity.
- Employee universe: The employee universe used in the time study must include all positions whose salaries and wages are to be allocated by means of the time study.
- Employee sample selection methodology: The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations.
- Time increments to be recorded: The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

# **Time Study Documentation**

Time studies must:

- Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee (electronic signatures are acceptable) and be supported by corroborating evidence which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

# Time Study Results

Time study results must be summarized to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained.

Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

• <u>Annual Reimbursement Claims</u>: Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period July 1, 2004,
through December 31, 2004, unless (1) the program's P's & G's specifically allow time studies, and (2) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.

 <u>Initial Claims</u>: When filing an initial claim for new mandated programs, claimants may only use time study results for costs incurred on or after January 1, 2005. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (1) the program's P's & G's specifically allow time studies, and (2) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either: (1) the requirements of each mandated program activity or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain corroborating evidence that validates the mandated activity was actually performed. Time study results used to support subsequent years' claims are subject to the recordkeeping requirements for those claims.

# 10. Offset Against State Mandated Claims

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from CCD funds is eligible for reimbursement under the provisions of GC Section 17561.

#### Example 1:

As illustrated in Table 5, this example shows how the "Offset Against State Mandated Claims" is determined for a CCD receiving block grant revenues not based on a formula allocation. Program costs for each situation equals \$100,000.

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$95,000	\$2,500	\$-0-	\$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	100,000 *	49,000	2,500	250	2,250

# Table 5: Offset Against State Mandates, Example 1

\* CCD share is \$50,000 of the program cost.

Numbers (1) through (4), in Table 5, show intended funding at 100% from local assistance revenue sources. Numbers (5) and (6) show cost sharing on a 50/50 basis with the district. In numbers (1) through (6), included in the program costs of \$100,000 are state mandated costs of \$2,500. The offset against state mandated claims are the amount of actual local assistance revenues, which exceeds the difference between program costs and state mandated costs. This offset cannot exceed the amount of state mandated costs.

In (1), local assistance revenues were less than expected. Local assistance funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and \$2,500 is claimable as mandated costs.

In (4), local assistance revenues were fully realized to cover the entire cost of the program, including the state mandate activity; therefore, the offset against state mandated claims is \$2,500, and claimable costs are \$0.

In (5), the district is sharing 50% of the project cost. Since local assistance revenues of \$50,000 were fully realized, the offset against state mandated claims is \$1,250.

In (6), local assistance revenues were less than the amount expended and the offset against state mandated claims is \$250. Therefore, the claimable mandated costs are \$2,250.

#### Example 2:

As illustrated in Table 6, this example shows how the offset against state mandated claims is determined for a CCD receiving special project funds based on approved actual costs. Local assistance revenues for special projects must be applied proportionately to approve costs.

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$100,000	\$2,500	\$2,500	\$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	100,000 **	45,000	1,500	1,125	375

### Table 6: Offset Against State Mandates, Example 2

\*\* CCD share is \$25,000 of the program cost.

In (2), the entire program cost was approved. Since the local assistance revenue source covers 75% of the program cost, it also proportionately covered 75% of the \$2,500 state mandated costs, or \$1,875.

If in (3) local assistance revenues are less than the amount expected because only \$60,000 of the \$100,000 program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to \$1,500. The offset against state mandated claims is \$1,125. Therefore, the claimable mandated costs are \$375.

#### Federal and State Funding Sources

State school fund apportionments and federal aid for education, which are based on average daily attendance and are part of the general system of financing public schools as well as block grants which do not provide for specific reimbursement of costs (i.e., allocation formulas not tied to expenditures), should not be included as reimbursements from local assistance revenue sources.

#### **Governing Authority**

The costs of salaries and expenses of the governing authority, such as the school superintendent and governing board, are not reimbursable. These are costs of general government as described in the Office of Management and Budget Circular (OMB) 2 CFR Part 225.

# 11. Notice of Claim Adjustment

All claims submitted to the SCO are reviewed to determine if the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, the claimant will receive a "Notice of Claim Adjustments" detailing adjustments made by the SCO.

# 12. Audit of Costs

All claims submitted to the State Controller's Office (SCO) are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by CCD 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 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 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 no later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities 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.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for three years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

# **13. Source Documents**

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 under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." 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.

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a formula for reimbursing a CCD mandated by the state that meets certain conditions specified in 17518.5(a). For costs incurred prior to January 1, 2005, time study can substitute for continuous records of actual time spent for a specific fiscal year only if the program's P's & G's allow for the use of time studies.

# 14. Claim Forms and Instructions

A claimant may submit a computer generated report in substitution for Form-1 and Form-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file an estimated or reimbursement claim. The SCO will revise the manual and claim forms as necessary.

# A. Form-2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. In some mandates, specific reimbursable activities have been identified for each component. The expenses reported on this form must be supported by the official financial records of the claimant and copies of supporting documentation, as specified in the claiming instructions, must be submitted with the claims. All supporting documents must be retained for a period of not less than three years after the reimbursement claim was filed or last amended.

# B. Form-1, Claim Summary

This form is used to summarize direct costs by component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Form-2 and are carried forward to form FAM-27.

A CCD has the option of using a federally approved rate (i.e., utilizing the cost accounting principles from the Office of Management and Budget (OMB) 2, CFR Part 225) or from form FAM-29C.

# C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the CCD. All applicable information from Form-1 must be carried forward onto this form in order for the SCO to process the claim for payment. An original and one copy of the FAM-27 are required.

Claims should be rounded to the nearest dollar. Submit a signed original and one copy of form FAM-27, Claim for Payment, and all other forms and supporting documents (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.) Use the following mailing addresses:

If delivered by U.S. Postal Service:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250 If delivered by Other delivery services:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 500 Sacramento, CA 95816

# 15. Retention of Claiming Instructions

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the School Mandated Cost Manual and the old forms they replace should be removed. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the

year will be placed on the SCO's web site at www.sco.ca.gov/ard/local/locreim/index.shtml.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, or send e-mail to Irsdar@sco.ca.gov, or call the Local Reimbursements Section at (916) 324-5729.

# 16. Retention of Claim Records and Supporting Documentation

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the COSM's P's and G's. if any adjustments are made to a claim, a "Notice of Claim Adjustments" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district 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 shall commence to run 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 shall be made available to the SCO on request.

Controller Claiming Instructions

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"FILING A CLAIM"

Revised 02/09

# FILING A CLAIM

#### 1. Introduction

The law in the State of California, (GC Sections 17500 through 17617), provides for the reimbursement of costs incurred by community college districts (CCD) for costs mandated by the State. Costs mandated by the State means any increased costs which a CCD is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

A reimbursement claim is defined in GC Section 17522 as any claim filed with the State Controller's Office by a CCD for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. An actual claim for the 2007-08 fiscal year, may be filed by February 15, 2009, without a late penalty. If the filing deadline falls on a weekend or holiday, the filing deadline will be the next business day. Since the 15th falls on a weekend in 2009, claims will be accepted without penalty if postmarked or delivered on before February 17th, 2009. Ongoing reimbursement claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. Amended claims filed after the filing deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Initial reimbursement claims filed after the one year after the deadline will not be accepted by the SCO.

In order for a claim to be considered properly filed, it must include documentation to support the indirect cost rate if the indirect cost rate exceeds 7 percent. A more detailed discussion of the indirect cost methods available to community colleges may be found in Section 9 of these instructions. Documentation to support actual costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

When a program has been reimbursed for three or more years, the Commission on State Mandates (CSM) may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the Implicit Price Deflator (IPD). Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the IPD and, under certain circumstances, by any changes in workload. Claimants with an established entitlement do not need to file further claims for the program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds become available.

These claiming instructions are issued to help claimants prepare paper, and/or electronic mandated cost claims, for submission to the SCO. These instructions are based upon the State of California statutes, regulations, and parameters and guidelines (P's & G's) adopted by the CSM. Since each mandate is administered separately, it is important to refer to the P's and G's for each program for information relating to established policies and eligible reimbursable costs.

# 2. Electronic Filing: Local Government e-Claims (LGeC)

LGeC enables claimants and their consultants to securely prepare and submit mandated cost claims via the Internet. LGeC uses a series of data input screens to collect the information needed to prepare a claim and provides a web service so claims can be uploaded in batch files. LGeC also incorporates an attachment feature so claimants can electronically attach supporting documentation if required. The only documentation required to be submitted with the claim is the

support for the indirect cost rate if the indirect cost rate exceeds 10%. A more detailed discussion of the indirect cost methodologies available to community colleges may be found in Section 9 of this manual. All other documentation to support actual costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of this manual.

The LGeC system provides an easy and straightforward approach to the claiming process. Filing claims using LGeC eliminates the manual preparation and submission of paper claims by CCDs and the receiving, processing, key entry, verification, and storage of the paper claims by the SCO. LGeC also provides mathematical checks and automated error detection to reduce erroneous and incomplete claims, provides the State with an electronic workflow process, and stores the claims in an electronic format. Making the change from paper claims to electronic claims reduces the manual handling of paper claims and decreases the costs incurred for postage, handling, and storage of claims filed using the LGeC system

In order to use the LGeC system you will need to obtain a user ID and password for each person who will access the LGeC system. To obtain a User ID and password you must file an application with the SCO. The application and instructions are available on the LGeC website located at <a href="https://www.sco/ard/local/lgec/index.shtml">https://www.sco/ard/local/lgec/index.shtml</a>. Complete the application and other documents as requested and mail them to the SCO using the address provided in the instructions. The SCO will process the application and issue a User ID and password to each applicant.

In addition, you may want to subscribe to an email distribution list to automatically receive timely, comprehensive information regarding mandated cost claim receipts, payments, test claims, guidelines, electronic claims, and other news and updates. You also will receive related audit reports and mandate information disseminated by other state agencies.

You can find more information about LGeC and the email distribution lists at <u>https://www.sco/ard/local/lgec/index.shtml</u>. This website provides access to the LGeC system, an application for User ID's and passwords, an instructional guide, FAQ's and additional help files. Questions about the information on this website may be directed to <u>LRSDAR@sco.ca.gov</u>, or to Angie Lowi Teng at the Division of Accounting and Reporting, Local Reimbursements Section, Local Government e-Claims, (916) 323-0706.

# 3. Types of Claims

Claimants may file a reimbursement claim for actual mandated costs incurred in the prior fiscal year. An entitlement claim may be filed for the purpose of establishing a base year entitlement amount for mandated programs included in SMAS. A claimant who has established a base year entitlement for a program, would receive an automatic annual payment which is reflective of the current costs for the program.

All claims received by the SCO will be reviewed to verify actual costs. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable.

#### A. Reimbursement Claim

A reimbursement claim is defined in GC Section 17522 as any claim filed with the SCO by a CCD for reimbursement of costs incurred for which an appropriation is made for paying the claim.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal year(s) of a program that was previously unfunded. Claims are due 120 days from the date of issuance of the claiming instructions for the program by the SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement.

Annual ongoing reimbursement claims must be filed by February 15<sup>th</sup> following the fiscal year in

which costs were incurred for the program. If the filing deadline falls on a weekend or holiday, the filing deadline will be the next business day. Since February 15<sup>th</sup> falls on a weekend in 2009, claims will be accepted without penalty if postmarked or delivered on before February 17<sup>th</sup>, 2009.

In order for a claim to be considered properly filed, it must include documentation to support the indirect cost rate if the indirect cost rate exceeds seven percent. A more detailed discussion of the indirect cost methods available to community colleges may be found in Section 9 of this manual.

Documentation to support actual costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of this manual.

#### **B. Estimated Claims**

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated claims has been eliminated. Therefore, estimated claims filed on or after February 17, 2008, will not be accepted for reimbursement.

## C. Entitlement Claim

An entitlement claim is defined in GC Section 17522 as any claim filed by a CCD with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandated cost program that has been included in SMAS. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims. However, entitlement claims should be filed by February 15th, following the third fiscal year used to develop the entitlement claim, to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs.

The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the IPD of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by the CSM for inclusion in SMAS on or after January 1, 1988, the payment for each year succeeding the three year base period is adjusted according to any changes by both the IPD and average daily attendance (ADA).

The SCO will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, form FAM-43, to establish a base year entitlement. The form FAM-43 is included in the claiming instructions for SMAS programs. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from SMAS. Annual apportionments for programs included in the SMAS system are paid on or before November 30th of each year.

# 4. Minimum Claim Amount

For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given year do not exceed \$1,000 no reimbursement shall be allowed except as otherwise allowed by GC Section 17564.

# 5. Filing Deadline for Claims

Pursuant to GC Section 17561(d) initial reimbursement claims (first time claims) for reimbursement of costs of a previously unfunded mandated program must be filed within 120 days from the date the SCO issues the claiming instructions for the program.

When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs.

Initial reimbursement claims filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty

In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates.

Pursuant to GC Section 17560, annual reimbursement claims (recurring claims) for costs incurred during the previous fiscal year must be filed with the SCO and postmarked on or before February 15th following the fiscal year in which costs were incurred. If the filing deadline falls on a weekend or holiday, the filing deadline will be the next business day. Since February 15th falls on a weekend in 2009, claims will be accepted without penalty if postmarked or delivered on before February 17th, 2009.

If the annual reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% late penalty, not to exceed \$10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Claims filed more than one year after the deadline cannot be accepted for reimbursement.

Entitlement claims do not have a filing deadline. However, entitlement claims should be filed by February 15th to permit orderly processing of the claims.

#### 6. Payment of Claims

In order for the SCO to authorize payment of a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed, and dated by the entity's authorized officer. When using the LGeC system the logon id and password of the authorized officer is used for the signature and is applied by the LGeC system when the claim is submitted. Pursuant to GC 17561(d), reimbursement claims are paid by August 15, or 45 days after the date the appropriation for the claim is effective, whichever is later. In the event the amount appropriated by the Legislature is insufficient to pay the approved amount in full for a program, claimants will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration.

A claimant is entitled to receive accrued interest at the pooled money investment account rate if the payment was made more than 60 days after the claim filing deadline or the actual date of claim receipt, whichever is later. For an initial claim, interest begins to accrue when the payment is made more than 365 days after the adoption of the program's statewide cost estimate. The SCO may withhold up to 20 percent of the amount of an initial claim until the claim is audited to verify the actual amount of the mandated costs.

The SCO reports the amounts of insufficient appropriations to the State Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature, who consider appropriations in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, this information is transmitted to the CSM which will include these amounts in its report to assure that an appropriation sufficient to pay the claims is included in the next local government claims bill or other appropriation bills. Any balances remaining on these claims will be paid when supplementary funds are made available.

Unless specified in the statutes, regulations, or P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's adopted by the CSM. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the CSM. The SCO determines allowable reimbursable costs, subject to amendment by the CSM, for mandates funded by special legislation. Allowable costs are those direct and indirect costs, less applicable credits, considered eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

- 1. The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
- 2. The cost is allocable to a particular cost objective identified in the P's & G's.
- 3. The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The SCO has identified certain costs that should not be claimed as direct program costs unless specified as reimbursable under the program's P's & G's. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops, general education, and travel costs.

#### 7. State Mandates Apportionment System (SMAS)

Chapter 1534, Statutes of 1985, established SMAS, a method of paying certain mandated programs as apportionments. This method is utilized whenever a program has been approved for inclusion in SMAS by the CSM.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each CCD that has submitted reimbursement claims (or entitlement claims) for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims (or entitlement claims) for 1982-83, 1983-84, and 1984-85 years or any three consecutive fiscal years thereafter. The amounts are first adjusted by any change in the IPD, which is applied separately to each year's costs for the three years that comprise the base period. The base period means the three fiscal years immediately succeeding the CSM's approval.

Each CCD with an established base year entitlement for the program will receive automatic annual payments from the SCO reflective of the program's current year costs. The apportionment amount is adjusted annually for any change in the IPD. If the mandated program was included in SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and ADA.

In the event a CCD has incurred costs for three consecutive fiscal years but did not file a reimbursement claim in one or more of those fiscal years, the CCD may file an entitlement claim for each of those missed years to establish a base year entitlement. An "entitlement claim" means any claim filed by a CCD with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any nonrecurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30<sup>th</sup>. The amount to be apportioned is the base year entitlement adjusted by annual changes in the IPD for the cost of goods and services to governmental agencies as determined by the State Department of Finance.

In the event the CCD determines that the amount of apportionment does not accurately reflect costs incurred to comply with a mandate, the process of adjusting an established base year entitlement upon which the apportionment is based is set forth in GC Section 17615.8 and requires the approval of the CSM.

# 8. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Documentation to support direct costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions. Costs typically classified as direct costs are:

# (1) Employee Wages, Salaries, and Fringe Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay. The claimant may use a productive hourly rate in-lieu of reporting actual compensation and fringe benefits:

#### (a) Productive Hourly Rate Options

A CCD may use one of the following methods to compute productive hourly rates:

- Actual annual productive hours for each employee
- The weighted-average annual productive hours for each job title, or
- 1,800\* annual productive hours for all employees

If actual annual productive hours or weighted-average annual productive hours for each job title is chosen, the claimant must maintain documentation of how these hours were computed. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

- \* 1,800 annual productive hours excludes the following employee time:
- o Paid holidays;
- o Vacation earned;
- o Sick leave taken;
- o Informal time off;
- o Jury duty;
- o Military leave taken.

#### (b) Compute a Productive Hourly Rate

1. Compute a productive hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a productive hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual productive hours.

#### Table 1: Productive Hourly Rate, Annual Salary + Benefits Method

Formula:	Description:
[(EAS + Benefits) APH] = PHR	EAS = Employee's Annual Salary
	APH = Annual Productive Hours
[(\$26,000 + \$8,099)] 1,800 hrs = 18.94	PHR = Productive Hourly Rate

 As illustrated in Table 1, if you assume an employee's compensation was \$26,000 and \$8,099 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the productive hourly rate would be \$18.94. To convert a biweekly salary to EAS, multiply the biweekly salary by 26. To convert a monthly salary to EAS, multiply the monthly salary by 12. Use the same methodology to convert other salary periods. 2. A claimant may also compute the productive hourly rate by using the "Percent of Salary Method."

Example:		
Step 1: Fringe Benefits as of Salary	s a Percent	Step 2: Productive Hourly Rate
Retirement	15.00 %	Formula:
Social Security & Medicare	7.65	[(EAS x (1 + FBR))   APH] = PHR
Health & Dental Insurance	5.25	
Workers Compensation	3.25	[(\$26,000 x (1.3115)) 1,800 ] = \$18.94
Total	31.15 %	
Description:		
EAS = Employee's Annual	Salary	APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

 Table 2: Productive Hourly Rate, Percent of Salary Method

• As illustrated in Table 3, both methods produce the same productive hourly rate.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include employer's contributions for social security, pension plans, insurance, workers compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered.
- The compensation paid and benefits received are appropriately authorized by the governing board.
- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.
- The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level position, performs an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at a higher-level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lowerlevel position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The numbers of hours in excess of normal expected hours are not reimbursable. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

#### (c) Calculating an Average Productive Hourly Rate

In those instances where the P's & G's allow a unit as a basis of claiming costs, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

	<u>Time</u> <u>Spent</u>	Productive Hourly Rate	Total Cost by Employee
Employee A	1.25 hrs	\$6.00	\$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		\$45.88

Table 3: Calculating an Average Productive Hourly Rate

### (d) Employer's Fringe Benefits Contribution

A CCD has the option of claiming actual employer's fringe benefit contributions or may compute an average fringe benefit cost for the employee's job classification and claim it as a percentage of direct labor. The same time base should be used for both salary and fringe benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each fringe benefit is computed, total them. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions. For example:

Employer's Contribution	<u>% of Salary</u>
Retirement	15.00%
Social Security	7.65%
Health and Dental	5.25%
Insurance	5.2570
Worker's Compensation	0.75%
Total	28.65%

#### (e) Materials and Supplies

Only actual expenses can be claimed for materials and supplies, which were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the materials and supplies that used to perform the mandated activity, the number of units consumed, the cost per unit, and the total dollar amount claimed. Materials and supplies in excess of reasonable quality, quantity, and cost are not reimbursable. Materials and supplies withdrawn from inventory and charged to the mandated activity must be based on a recognized method of pricing, consistently applied. Purchases shall be claimed at the actual price after deducting discounts, rebates and allowances received by the CCD. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

# (f) Calculating a Unit Cost for Materials and Supplies

In those instances where the P's & G's suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of materials and supplies as shown in Table 1 or Table 2:

Supplies	<u>Cost Per Unit</u>	Amount of Supplies Used <u>Per Activity</u>	Unit Cost of Supplies <u>Per Activity</u>
Paper	0.02	4	\$0.08
Files	0.10	1	0.10
Envelopes	0.03	2	0.06
Photocopies	0.10	. 4	0.40
			<u>\$0.64</u>

#### Table 1: Calculating A Unit Cost for Materials and Supplies

Table 2: C	Calculating a	Unit Cost	for Materials	and Supplies
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Supplies	Supplies <u>Used</u>	Unit Cost of Supplies <u>Per Activity</u>
Paper (\$10.00 for 500 sheet ream)	250 Sheets	\$5.00
Files (\$2.50 for box of 25)	10 Folders	1.00
Envelopes (\$3.00 for box of 100)	50 Envelopes	1.50
Photocopies (\$0.05 per copy)	40 Copies	2.00
		\$9.50
If the number of reimbursable instances is per reimbursable instance (\$9.50/25).	25, then the unit cost of su	upplies is \$0.38

# (g) Contract Services

The cost of contract services is allowable if the CCD lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to perform the mandated activity. The claimant must keep documentation on hand to support the name of the contractor, explain the reason for having to hire a contractor, describe the mandated activities performed, give the dates when the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate shall not exceed the rate specified in the P's & G's for the mandated program. The contractor's invoice, or statement, which includes an itemized list of costs for activities performed. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

(h) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the P's & G's for the particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must maintain documentation to support the purpose and use for the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the pro rata portion of the rental costs can be claimed. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

# (i) Capital Outlay

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the P's & G's specify them as allowable. If they are allowable, the P's & G's for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the pro rata portion of the purchase price used to implement the reimbursable activities can be claimed. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

# (j) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the P's & G's may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must maintain documentation to support the purpose of the trip, the name and address of the persons incurring the expense, the date and time of departure and return, a description of each expense claimed, and the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking. Receipts are required for charges over \$10.00. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

# (k) Documentation

It is the responsibility of the claimant to maintain documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate. The documentation supporting these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

# 9. Indirect Costs

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services, and facilities. To be allowable, a cost must be allocable to a particular cost objective. Indirect costs must be distributed to benefiting cost objectives on bases which produce an equitable result related to the benefits derived by the mandate.

A CCD may claim indirect costs using the Controller's methodology (FAM-29C), or if specifically allowed by a mandated cost program's P's & G's, a district may choose to claim indirect costs using

either (1) a federally approved rate prepared in accordance with the Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate. The FAM-29C indirect cost rate and the flat 7% indirect cost rate are applied to *Salaries and Benefits Only*, whereas the federally approved rate is applied to the allocation base used in developing the federally approved rate.

If indirect costs are calculated using the OMB Circular A-21 methodology with a base other than *Salaries and Benefits Only*, the claim cannot be filed using the Local Government e-Claims system as LGeC does not support cost bases other than *Salaries and Benefits Only*. Instead, these claims must be filed manually using paper forms.

However, if indirect costs are calculated using the OMB Circular A-21 methodology using Salaries and Benefits Only in the base, then the claims can be filed using either the LGeC system or the manual paper process. In these cases, the indirect cost rate is calculated in accordance with the chosen methodology and keyed into the mandated cost form on the appropriate line (usually Form 1, line (06)), *Indirect Cost Rate.* The LGeC system will apply that rate to Salaries and Benefits Only (usually Form 1, line (5)(a) to arrive at the total indirect costs (usually Form 1, line (7). If the rate is applied to anything other than Salaries and Benefits Only, then the claim must be filed manually using paper forms.

The SCO developed form FAM-29C to be consistent with the OMB Circular A-21 cost accounting principles as they apply to mandated cost programs. The objective is to determine an equitable rate to allocate administrative support to personnel who performed the mandated cost activities. The methodology used in form FAM-29C is a direct cost base comprised of salary and benefit costs. This provides a consistent indirect cost rate methodology for all CCD's mandated cost programs.

FAM-29C uses expenditures that districts report in their California Community Colleges Annual Financial and Budget Report (CCFS-311), Expenditures by Activity for the General Fund – Combined. The computation excludes capital outlay and other outgo in accordance with the OMB Circular A-21. The indirect cost rate computation includes any depreciation or use allowance applicable to district buildings and equipment. Districts calculate depreciation or use allowance costs separately from the CCFS-311 report and should calculate them in accordance with the OMB Circular A-21.

The OMB Circular A-21, Section C.4, states that a cost is allocable to a particular cost objective in accordance with the relative benefits received. Also, Section E.2.b., states that the overall objective of the cost allocation process is to distribute indirect costs to the institution's major functions in proportions reasonably consistent with their use of the institution's resources. In addition, Section E.2.c. notes that where certain items or categories of expense relate to less than all functions, such expenses should be set aside for selective allocation.

The OMB Circular A-21, Section H, describes a simplified method for indirect cost rate calculations. However, Section H.1.b. states that the simplified method should not be used where it produces results that appear inequitable. As previously noted, FAM-29C strives to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by CCD's. For example, library costs and department administration expenses, normally classified fully or partly as indirect costs in the OMB Circular A-21, are instead classified as direct costs for FAM-29C. These costs do not benefit mandated cost activities. In summary, FAM-29C indirect costs include operation and maintenance of plant; planning, policy making, and coordination; general institutional support services (excluding community relations); and depreciation or use allowance. Community relations include fundraising costs, which are unallowable under OMB Circular A-21. If the district claims any costs from these indirect accounts as direct mandate-related costs, the same costs should be reclassified as direct on FAM-29C.

Table 4 presents an example of the FAM-29C methodology.

# State of California

Table 4: Indirect Cost Rate for Community Colleges

MAND INDIRECT COST RATE FOR O		FORM FAM 29-C			
(1) Claimant					
Activity	EDP	Salaries and Benefits per CCFS-311	Operating Expenses per CCFS-311	Indirect-Salaries, Benefits, and Operating Expenses	Direct-Salaries and Benefits only
Instructional Activities	599	\$46,249,931	\$ 8,289,190		\$ 46,249,931
Instruct. Admin. & Instruct. Governance	6000	5,181,935	631,615		5,181,935
Instructional Support Services	6100	4,361,061	445,196		4,361,061
Admissions and Records	6200	1,251,539	96,634		1,251,539
Student Counseling and Guidance	6300	3,373,121	80,201		3,373,121
Other Student Services	6400	5,511,511	1,116,904		5,511,511
Operation and Maintenance of Plant	6500	5,192,099	3,192,398	8,384,497	
Planning, Policy Making, and Coordination	6600	2,562,909	1,096,833	3,659,742	
General Institutional Support Services	6700				
Community Relations	6710	446,207	228,320	674,527	
Fiscal Operations	6720	2,342,316	315,019	2,657,335	
Human Resources Management	6730	1,057,387	102,600	1,159,987	
Non-instructional Staff Retirees' Benefits and					
Retirement Incentives	6740	1,327,125	-	1,327,125	
Staff Development	6750	1,295	34,931	36,226	
Staff Diversity	6760	449,392	394,915	844,307	
Logistical Services	6770	2,853,609	354,953	3,208,562	
Management Information Systems	6780	2,386,511	894,685	3,281,196	
Other General Institutional Support Services	6790	19,635	1,679	<i>2</i> 1,314	
Community Services and Economic Development	6800	963,036	688,648		963,036
Anciliary Services	6900	723,450	224,961		723,450
Auxiliary Operations	7000	565,859	12,179.00		565,859
Depreciation or Use Allowance - Building				2,620,741	
Depreciation or Use Allowance - Equipment				721,097	
Totals		\$86,819,928	\$ 18,201,861	\$28,596,656 (A)	\$68,181,443 (B)
Indirect Cost Rate (A)/(B)				41.94%	

# 10. Time Study Guidelines

# Background

A reasonable reimbursement methodology, which meets certain conditions specified in Government Code section 17518.5, subdivision (a), can be used as a "formula for reimbursing local agency and school district costs mandated by the state."

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study. These methods are described below. Application of time study results is restricted. As explained in the Time Study Results section below, the results may be projected forward a maximum of two years or applied retroactively to initial claims, current-year claims, and late-filed claims, provided certain criteria are met.

# Actual Time Reporting

Each program's parameters and guidelines define reimbursable activities for the mandated cost program. (Some parameters and guidelines refer to reimbursable activities as reimbursable components.) When employees work on multiple activities and/or programs, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards (which clarify documentation requirements discussed in the Reimbursable Activities section of recent parameters and guidelines):

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for actual time reporting.

# Time Study

In certain cases, a time study may be used as a substitute for continuous records of actual time spent on multiple activities and/or programs. A time study can be used for an activity when the task is repetitive in nature. Activities that require varying levels of effort are not appropriate for time studies.

# Time Study Plan

The claimant must develop a time study plan before a time study is conducted. The claimant must retain the time study plan for audit purposes. The plan must identify the following:

- Time period(s) to be studied the plan must show that all time periods selected are representative of the fiscal year and that the results can be reasonably projected to approximate actual costs.
- Activities and/or programs to be studied for each mandated program included, the time study
  must separately identify each reimbursable activity defined in the mandated program's
  parameters and guidelines, which are derived from the program's statement of decision. If a
  reimbursable activity in the parameters and guidelines identifies separate and distinct subactivities, these sub-activities also must be treated as individual activities.

For example, sub-activities (a), (b), and (c) under reimbursable activity (B)(1) of the local

agency's Domestic Violence Treatment Services: Authorization and Case Management Program, relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. It is not necessary to separately study these sub-activities.

- Process used to accomplish each reimbursable activity use flowcharts or similar analytical tools and/or written desk procedures to describe the process followed to complete each activity.
- Employee universe the employee universe used in the time study must include all positions whose salaries and wages are to be allocated by means of the time study.
- Employee sample selection methodology the plan must show that employees selected are representative of the employee universe and that the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations.
- Time increments to be recorded the time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) can be used for employees performing only a few functions that change very slowly over time. Small increments (a number of minutes) can be used for employees performing more short-term tasks.

Random-moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random-moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

# **Time Study Documentation**

Time studies must:

- · Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- · Coincide with one or more pay periods.

Time records must be signed by the employee and be supported by documentation that validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

# Time Study Results

Claimants must summarize time study results to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained. Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant also may apply time study results retroactively to initial claims, current-year claims, and late-filed claims.

When projecting time study results, the claimant must certify that no significant changes have occurred between years in either (1) the requirements of each mandated program activity; or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must

maintain documentation that shows that the mandated activity was actually performed. Time study results used to support claims are subject to the record-keeping requirements for those claims.

# 11. Offset Against State Mandated Claims

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from CCD funds is eligible for reimbursement under the provisions of GC Section 17561.

#### Example 1:

As illustrated in Table 5, this example shows how the "Offset Against State Mandated Claims" is determined for a CCD receiving block grant revenues not based on a formula allocation. Program costs for each situation equals \$100,000.

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$95,000	\$2,500	\$-0-	\$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	100,000 *	49,000	2,500	250	2,250

#### Table 5: Offset Against State Mandates, Example 1

\* CCD share is \$50,000 of the program cost.

Numbers (1) through (4), in Table 5, show intended funding at 100% from local assistance revenue sources. Numbers (5) and (6) show cost sharing on a 50/50 basis with the district. In numbers (1) through (6), included in the program costs of \$100,000 are state mandated costs of \$2,500. The offset against state mandated claims are the amount of actual local assistance revenues, which exceeds the difference between program costs and state mandated costs. This offset cannot exceed the amount of state mandated costs.

In (1), local assistance revenues were less than expected. Local assistance funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and \$2,500 is claimable as mandated costs.

In (4), local assistance revenues were fully realized to cover the entire cost of the program, including the state mandated activity; therefore, the offset against state mandated claims is \$2,500, and claimable cost is \$0.

In (5), the district is sharing 50% of the project cost. Since local assistance revenues of \$50,000 were fully realized, the offset against state mandated claims is \$1,250.

In (6), local assistance revenues were less than the amount expended and the offset against state mandated claims is \$250. Therefore, the claimable mandated costs are \$2,250.

# Example 2:

As illustrated in Table 6, this example shows how the offset against state mandated claims is determined for a CCD receiving special project funds based on approved actual costs. Local assistance revenues for special projects must be applied proportionately to approve costs.

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$100,000	\$2,500	\$2,500	\$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	100,000 **	45,000	1,500	1,125	375

Table 6:	Offset Against State Mandates, Example	2
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\*\* CCD share is \$25,000 of the program cost.

In (2), the entire program cost was approved. Since the local assistance revenue source covers 75% of the program cost, it also proportionately covered 75% of the \$2,500 state mandated costs, or \$1,875.

If in (3) local assistance revenues are less than the amount expected because only \$60,000 of the \$100,000 program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to \$1,500. The offset against state mandated claims is \$1,125. Therefore, the claimable mandated costs are \$375.

# Federal and State Funding Sources

State school fund apportionments and federal aid for education, which are based on ADA and are part of the general system of financing public schools as well as block grants which do not provide for specific reimbursement of costs (i.e., allocation formulas not tied to expenditures), should not be included as reimbursements from local assistance revenue sources.

# **Governing Authority**

The costs of salaries and expenses of the governing authority, such as the school superintendent and governing board, are not reimbursable. These are costs of general government as described in the Office of Management and Budget Circular (OMB) 2 CFR Part 225.

# 12. Notice of Claim Adjustment

All claims submitted to the SCO are reviewed to determine if the claim was prepared in accordance with the claiming instructions. Claimants will receive a "*Notice of Claim Adjustments*" detailing any adjustments made by the SCO.

# 13. Audit of Costs

Pursuant to GC section 17558.5, subdivision (b), The SCO may conduct a field review of any claim after the claim has been submitted, prior to the reimbursement of the claim, to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a community college district for this mandate is subject to the initiation of an audit by SCO 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 SCO 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 no later than two years after the date that the audit is commenced. 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. On-site audits will be conducted by SCO as deemed necessary.

All documents used to support the reimbursable activities 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. Supporting documents must be maintained by the claimant and made available to the SCO upon request as discussed in Section 17 of this manual.

# 14. Source Documents

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 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.

All documents used to support the reimbursable activities must be retained during the period subject to audit and must be made available to the SCO upon request as discussed in Section 17 of this manual.

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used for reimbursing a CCD that meets certain conditions specified in 17518.5(a).

# **15.** Claim Forms and Instructions

A claimant may submit a computer generated report in substitution for Form-1 and Form-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file reimbursement claims. The SCO will revise the manual and claim forms as necessary.

# A. Form-2, Activity Cost Detail

This form is used to segregate the detail costs by claim activity. In some mandates, specific reimbursable activities have been identified for each activity. The expenses reported on this form must be supported by the official financial records of the claimant. All documents used to support the reimbursable activities must be retained by the claimant and must be made available to the SCO upon request

# B. Form-1, Claim Summary

This form is used to summarize direct costs by activity and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Form-2 and are carried forward to form FAM-27.

# C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the CCD. All applicable information from Form-1 must be carried forward onto this form in order for the SCO to process the claim for payment. An original and one copy of the FAM-27 are required.

Claims should be rounded to the nearest dollar. Submit a signed original and one copy of form FAM-27, Claim for Payment. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.) Use the following mailing addresses:

If delivered by U.S. Postal Service:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250 If delivered by Other delivery services:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 500 Sacramento, CA 95816

# 16. Retention of Claiming Instructions

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. This Community College Mandated Cost Manual should be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, new or revised forms, instructions, and any other information claimants may need to file claims will be placed on the SCO's Web site located at www.sco.ca.gov/ard/local/locreim/index.shtml.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, or by e-mail to Irsdar@sco.ca.gov, or call the Local Reimbursements Section at (916) 324-5729.

# 17. Retention of Claim Records and Supporting Documentation

Pursuant to Government Code section 17558.5, (a), a reimbursement claim for actual costs filed by a CCD 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 Section V, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents shall be made available to the SCO upon request.

Controller Claiming Instructions

"FILING A CLAIM"

Revised 10/09

# FILING A CLAIM

#### 1. Introduction

Government Code (GC) Sections 17500 through 17617 provide for the reimbursement of costs incurred by community college districts (CCD) for mandated cost programs as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

A reimbursement claim is defined in GC Section 17522 as any claim filed with the State Controller's Office (SCO) by a CCD for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. Actual claims for the 2008-09 fiscal year will be accepted without penalty if postmarked or delivered on or before February 16, 2010. Ongoing reimbursement claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. Amended claims filed after the filing deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Initial reimbursement claims filed after the filing deadline will be reduced by a late penalty of 10% with no limitation. Claims filed more than one year after the deadline will not be accepted by the SCO.

If a claimant is using an indirect cost rate that exceeds 7%, documentation to support the indirect cost rate must be included with the submitted claim. A more detailed discussion of the indirect cost methods available to CCD's can be found in Section 2, Filing a Claim, page 9, *Indirect Costs*. Documentation to support actual costs must be kept on hand by the claimant and made available to the SCO on request as explained in Section 2, Filing a Claim, page 16, *Retention of Claim Records and Supporting Documentation*.

When a program has been reimbursed for three or more years, the Commission may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the Implicit Price Deflator (IPD). Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the IPD and, under certain circumstances, by any changes in workload. Claimants with an established entitlement no longer need to file claims for that program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds become available.

The claiming instructions included in this manual are issued to help claimants prepare manual and/or electronic mandated cost claims, for submission to the SCO. These instructions are based on the State of California's statutes, regulations, and the parameters and guidelines (P's & G's) adopted by the Commission on State Mandates (Commission). Since each mandate is unique, it is important to refer to the P's and G's for each program for information relating to established policies and eligible reimbursable costs.

## 2. Electronic Filing: Local Government e-Claims (LGeC)

LGeC enables claimants and their consultants to securely prepare and submit mandated cost claims via the Internet. LGeC uses a series of data input screens to collect the information needed to prepare a claim and provides a Web service so claims can be uploaded in batch files. The system also incorporates an attachment feature so claimants can electronically attach supporting documentation if required.

In addition, it provides an easy and straightforward approach to the claiming process. Filing claims using LGeC eliminates the manual preparation and submission of paper claims by CCD's and the receiving, processing, key entry, verification, and storage of the paper claims by the SCO. LGeC also provides mathematical checks and automated error detection to reduce erroneous and

incomplete claims, provides the State with an electronic workflow process, and stores the claims in an electronic format. Making the change from paper claims to electronic claims reduces the manual handling of paper claims and decreases the costs incurred for postage, handling, and storage of claims filed.

In order to use the LGeC system you will need to obtain a user ID and password for each person who will access the LGeC system. To obtain a User ID and password you must file an application with the SCO. The application and instructions are available on the LGeC Web site located at http://www.sco.ca.gov/ard\_lgec.html. Complete the application and other documents as requested and mail them to the SCO using the address provided in the instructions. The SCO will process the application and issue a User ID and password to each applicant.

In addition, you may want to subscribe to an email distribution list to automatically receive timely, comprehensive information regarding mandated cost claims, payments, guidelines, electronic claims, and other news and updates. You also will receive related audit reports and mandate information disseminated by other state agencies.

You can find more information about LGeC and the email distribution lists at http://www.sco.ca.gov/ard\_lgec.html. This Web site provides access to the LGeC system, an application for User ID's and passwords, an instructional guide, frequently asked questions (FAQ's) and additional help files. Questions may be directed to LRSDAR@sco.ca.gov, or you may call the Local Reimbursements Section at (916) 324-5729.

#### 3. Types of Claims

Claimants may file a reimbursement claim for actual mandated costs incurred in the prior fiscal year. An entitlement claim may be filed for the purpose of establishing a base year entitlement amount for mandated programs included in SMAS. A claimant who has established a base year entitlement for a program, would receive an automatic annual payment which is reflective of the current costs for the program.

All claims received by the SCO will be reviewed to verify actual costs. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable.

#### A. Reimbursement Claim

A reimbursement claim is defined in GC Section 17522 as any claim filed with the SCO by a CCD for reimbursement of costs incurred for which an appropriation is made for paying the claim.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal year(s) of a program that was previously unfunded. Claims are due one hundred and twenty days from the date of issuance of the claiming instructions for the program by the SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement. Annual ongoing reimbursement claims must be filed by February 15<sup>th</sup> following the fiscal year in which costs were incurred for the program.

# B. Estimated Claims

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated claims has been eliminated. Therefore, estimated claims will not be accepted for reimbursement.

#### C. Entitlement Claim

An entitlement claim is defined in GC Section 17522 as any claim filed by a CCD with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandated cost program that has been included in SMAS. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims. However, these claims should be filed by February 15th, following the third fiscal year used to develop the entitlement claim, to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an

apportionment reflective of the program's current year costs.

The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the implicit price deflator (IPD) of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by the Commission for inclusion in SMAS, the payment for each year succeeding the three year base period is adjusted according to any changes by both the IPD and average daily attendance (ADA).

The SCO will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, form FAM-43, to establish a base year entitlement. The form FAM-43 is included in the claiming instructions for SMAS programs. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from SMAS. Annual apportionments for programs included in the SMAS system are paid on or before November 30th of each year.

# 4. Minimum Claim Amount

For initial claims and annual claims, if the total costs for a given year do not exceed \$1,000 no reimbursement will be allowed except as otherwise allowed by GC Section 17564.

# 5. Filing Deadline for Claims

Pursuant to GC Section 17561(d) initial reimbursement claims (first time claims) for reimbursement of costs of a previously unfunded mandated program must be filed within one hundred and twenty days from the date the SCO issues the claiming instructions for the program.

When paying a timely filed claim for initial reimbursement, the Controller may withhold twenty percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs.

Initial reimbursement claims filed after the filing deadline will be reduced by ten percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a program will be considered as one claim for the purpose of computing any late claim penalty. In no case will a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates.

Pursuant to GC Section 17560, annual reimbursement claims (recurring claims) for costs incurred during the previous fiscal year must be filed with the SCO and postmarked on or before February 15th following the fiscal year in which costs were incurred.

If the annual reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% late penalty, not to exceed \$10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Claims may not be filed more than one year after the deadline.

# 6. Payment of Claims

In order for the SCO to authorize payment of a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed, and dated by the entity's authorized officer. When using the LGeC system the logon ID and password of the authorized officer is used for the signature and is applied by the LGeC system when the claim is submitted. Pursuant to GC 17561(d), reimbursement claims are paid by October 15 or sixty days after the date the appropriation for the claim is effective, whichever is later. In the event the amount appropriated by the Legislature is insufficient to pay the approved amount in full for a program, claimants will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration. A reasonable reimbursement methodology (RRM), which meets certain conditions specified in Government Code Section 17518.5, Subdivision (a), can be used as a formula for reimbursing CCD costs mandated by the State.

A claimant is entitled to receive accrued interest at the pooled money investment account rate if the payment was made more than 60 days after the claim filing deadline or the actual date of claim receipt, whichever is later. For an initial claim, interest begins to accrue when the payment is made more than one year after the adoption of the program's statewide cost estimate.

The SCO reports the amounts of insufficient appropriations to the State Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each House of the Legislature, in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, this information is transmitted to the Commission who will include these amounts in its reports to assure that an appropriation sufficient to pay the claims is included in the next local government claims bill or other appropriation bills. Any balances remaining on these claims will be paid when supplementary funds become available.

Unless specified in the statutes, regulations, or P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's adopted by the Commission. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the Commission. The SCO determines allowable reimbursable costs, subject to amendment by the Commission, for mandates funded by special legislation. Allowable costs are those direct and indirect costs, less applicable credits, considered eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

- 1. The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
- 2. The cost is allocable to a particular cost objective identified in the P's & G's.
- 3. The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The SCO has identified certain costs that should not be claimed as direct program costs unless specified as reimbursable under the program's P's & G's. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops, general education, and travel costs.

# 7. State Mandates Apportionment System (SMAS)

Chapter 1534, Statutes of 1985, established SMAS, a method of paying certain mandated programs as apportionments. This method is utilized whenever a program has been approved for inclusion in SMAS by the Commission.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each CCD that has submitted reimbursement claims (or entitlement claims) for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims (or entitlement claims) for any three consecutive fiscal years. The amounts are first adjusted by any change in the IPD, which is applied separately to each year's costs for the three years that comprise the base period. The base period means the three fiscal years immediately succeeding the Commission's approval.

Each CCD with an established base year entitlement for the program will receive automatic annual payments from the SCO reflective of the program's current year costs. The apportionment amount is adjusted annually for any change in the IPD. If the mandated program was included in SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and ADA.

In the event a CCD has incurred costs for three consecutive fiscal years but did not file a

reimbursement claim in one or more of those fiscal years, the CCD may file an entitlement claim for each of those missed years to establish a base year entitlement. An entitlement claim means any claim filed by a CCD with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement may not include any nonrecurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30<sup>th</sup>. The amount to be apportioned is the base year entitlement adjusted by annual changes in the IPD for the cost of goods and services to governmental agencies as determined by the State Department of Finance.

In the event the CCD determines that the amount of apportionment does not accurately reflect costs incurred to comply with a mandate, the process of adjusting an established base year entitlement upon which the apportionment is based is set forth in GC Section 17615.8 and requires the approval of the Commission.

# 8. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Documentation to support direct costs must be kept on hand unless otherwise specified in the claiming instructions and made available to the SCO on request

It is the responsibility of the claimant to maintain documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

Costs typically classified as direct costs are:

### (1) Employee Wages, Salaries, and Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classifications, hours worked on the mandate, and rate of pay. The claimant may use a productive hourly rate in-lieu of reporting actual compensation and benefits:

# (a) **Productive Hourly Rate Options**

A CCD may use one of the following methods to compute productive hourly rates:

- Actual annual productive hours for each employee;
- The weighted-average annual productive hours for each job title; or
- 1,800\* annual productive hours for all employees.

If actual annual productive hours or weighted-average annual productive hours for each job title is chosen, the claimant must maintain documentation of how these hours were computed.

\* 1,800 annual productive hours excludes the following employee time:

- o Paid holidays;
- o Vacation earned;
- o Sick leave taken;
- o Informal time off;
- o Jury duty;
- o Military leave taken.

#### (b) Compute a Productive Hourly Rate

1. Compute a productive hourly rate for salaried employees to include actual benefit costs. The methodology for converting a salary to a productive hourly rate is to compute the employee's annual salary and benefits and divide by the annual

productive hours.

Formula:	Description:
[(EAS + Benefits) ÷ APH] = PHR	EAS = Employee's Annual Salary
	APH = Annual Productive Hours
[(\$26,000 + \$8,099)] ÷ 1,800 hrs = 18.94	PHR = Productive Hourly Rate

- As illustrated in Table 1, if an employee's compensation was \$26,000 and \$8,099 for annual salary and benefits, respectively, using the Salary + Benefits Method, the productive hourly rate would be \$18.94. To convert a biweekly salary to Annual Salary, multiply the biweekly salary by 26. To convert a monthly salary to Annual Salary, multiply the monthly salary by 12. Use the same methodology to convert other salary periods.
- 2. A claimant may also compute the productive hourly rate by using the Percent of Salary Method.

Table 2: F	Productive	Hourly	Rate,	Percent	of Salary	Method
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Example:							
Step 1: Benefits as a Perc	ent of Salary	/ Step 2: Productive Hourly Rate					
		<b>_</b> .					
Retirement	15.00 %	Formula:					
Social Security & Medicare	7.65	[(EAS x (1 + BR)) ÷ APH] = PHR					
Health & Dental Insurance	5.25						
Workers Compensation	3.25	[(\$26,000 x (1.3115)) ÷ 1,800 ] = \$18.94					
Total	31.15 %						
Description:							
EAS = Employee's Annual	Salary	APH = Annual Productive Hours					
BR = Benefit Rate	-	PHR = Productive Hourly Rate					

• As illustrated in Table 2, both methods produce the same productive hourly rate.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages, and employee benefits. Employee benefits include employer's contributions for social security, pension plans, insurance, workers compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered;
- The compensation paid and benefits received are appropriately authorized by the governing board;
- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees;

 The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level position performs an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at a higher-level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lowerlevel position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The numbers of hours in excess of normal expected hours are not reimbursable.

#### (c) Calculating an Average Productive Hourly Rate

In those instances where the P's & G's allow a unit as a basis of claiming costs, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

	<u>Time</u> Spent	Productive <u>Hourly Rate</u>	Total Cost <u>by Employee</u>
Employee A	1.25 hrs	\$6.00	\$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		\$45.88

#### Table 3: Calculating an Average Productive Hourly Rate

# (d) Employer's Benefits Contribution

A CCD has the option of claiming actual employer's benefit contributions or may compute an average benefit cost for the employee's job classification and claim it as a percentage of direct labor. The same time base should be used for both salary and benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each benefit is computed, total them. For example:

Employer's Contribution	<u>% of Salary</u>			
Retirement	15.00%			
Social Security	7.65%			
Health and Dental Insurance	5.25%			
Worker's Compensation	0.75%			
Total	28.65%			

# (2) Materials and Supplies

Only actual expenses can be claimed for materials and supplies, which were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the materials and supplies that were used to perform the mandated activity, the number of units consumed, the cost per unit, and the total dollar amount claimed. Materials and supplies in excess of reasonable quality, quantity, and cost are not reimbursable. Materials and supplies

withdrawn from inventory and charged to the mandated activity must be based on a recognized method of pricing, consistently applied. Purchases must be claimed at the actual price after deducting discounts, rebates and allowances received by the CCD.

# (a) Calculating a Unit Cost for Materials and Supplies

In those instances where the P's & G's suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of materials and supplies as shown in Table 1 or Table 2:

Supplies	<u>Cost Per Unit</u>	Amount of Supplies Used <u>Per Activity</u>	Unit Cost of Supplies <u>Per Activity</u>
Paper	0.02	4	\$0.08
Files	0.10	1	0.10
Envelopes	0.03	2	0.06
Photocopies	0.10	4	0.40
			<u>\$0.64</u>

# Table 1: Calculating a Unit Cost for Materials and Supplies

Sheets Folders	\$5.00 1.00
	1.00
Envelopes	1.50
Copies	2.00
	\$9.50
	e unit cost of s

# Table 2: Calculating a Unit Cost for Materials and Supplies

# (3) Contract Services

The cost of contract services is allowable if the CCD lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to perform the mandated activity. The claimant must keep documentation on hand to support the name of the contractor, explain the reason for having to hire a contractor, describe the mandated activities performed, give the dates when the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate must not exceed the rate specified in the P's & G's for the mandated program. The contractor's invoice or statement must include an itemized list of costs for activities performed.

# (4) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the P's & G's for the particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent that such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must maintain documentation to support the purpose and use of the equipment, the time period for

which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the pro rata portion of the rental costs can be claimed.

# (5) Capital Outlay

Capital outlay for land, buildings, equipment, furniture and fixtures may be claimed if the P's & G's specify them as allowable. If they are allowable, the P's & G's for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the pro rata portion of the purchase price used to implement the reimbursable activities can be claimed.

#### (6) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the P's & G's may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the Department of Personnel Administration (DPA) travel standards. When claiming travel expenses, the claimant must maintain documentation to support the purpose of the trip, the names and addresses of the persons incurring the expense, the date and time of departure and return, a description of each expense claimed, and the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking. Receipts are required for charges over \$10.00.

# 9. Indirect Costs

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services, and facilities. To be allowable, a cost must be allocable to a particular cost objective. Indirect costs must be distributed to benefiting cost objectives on bases which produce an equitable result related to the benefits derived by the mandate.

A CCD may claim indirect costs using the Controller's methodology (FAM-29C), or if specifically allowed by a mandated cost program's P's & G's, a district may choose to claim indirect costs using either: (1) A federally approved rate prepared in accordance with the Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate. The FAM-29C indirect cost rate and the flat 7% indirect cost rate are applied to *Salaries and Benefits*, whereas the federally approved rate is applied to the allocation base used in developing the federally approved rate.

If indirect costs are calculated using the OMB Circular A-21 methodology with a base other than *Salaries and Benefits*, the claim cannot be filed using the LGeC as the system does not support cost bases other than *Salaries and Benefits*. Instead, these claims must be filed manually using paper forms.

However, if indirect costs are calculated using the OMB Circular A-21 methodology using Salaries and Benefits in the base, then the claims can be filed using either the LGeC system or the manual paper process. In these cases, the indirect cost rate is calculated in accordance with the chosen methodology and keyed into the mandated cost form on the appropriate line (usually Form 1, line (06)), *Indirect Cost Rate*. The LGeC system will apply that rate to *Salaries and Benefits* (usually Form 1, line (5)(a) to arrive at the total indirect costs (usually Form 1, line (7).

The SCO developed form FAM-29C to be consistent with the OMB Circular A-21 cost accounting principles as they apply to mandated cost programs. The objective is to determine an equitable rate to allocate administrative support to personnel who performed the mandated cost activities. The methodology used in form FAM-29C is a direct cost base comprised of salary and benefit costs. This provides a consistent indirect cost rate methodology for all CCD's mandated cost programs.

FAM-29C uses expenditures that districts report in their California Community Colleges Annual Financial and Budget Report (CCFS-311), Expenditures by Activity for the General Fund – Combined. CCD's must use the CCFS-311 report applicable to the fiscal year of the reimbursement claim submitted. The computation excludes capital outlay and other outgo in accordance with the OMB Circular A-21. The indirect cost rate computation includes any depreciation or use allowance applicable to district buildings and equipment. Districts calculate depreciation or use allowance costs separately from the CCFS-311 report and should calculate them in accordance with the OMB Circular A-21.

The OMB Circular A-21, Section C.4, states that a cost is allocable to a particular cost objective in accordance with the relative benefits received. Also, Section E.2.b., states that the overall objective of the cost allocation process is to distribute indirect costs to the institution's major functions in proportions reasonably consistent with their use of the institution's resources. In addition, Section E.2.c. notes that where certain items or categories of expense relate to less than all functions, such expenses should be set aside for selective allocation.

The OMB Circular A-21, Section H, describes a simplified method for indirect cost rate calculations. However, Section H.1.b. states that the simplified method should not be used where it produces results that appear inequitable. As previously noted, FAM-29C strives to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by CCD's. For example, library costs and department administration expenses, normally classified fully or partly as indirect costs in the OMB Circular A-21, are instead classified as direct costs for FAM-29C. These costs do not benefit mandated cost activities. In summary, FAM-29C indirect costs include operation and maintenance of plant; planning, policy making, and coordination; general institutional support services (excluding community relations); and depreciation or use allowance. Community relations include fundraising costs, which are unallowable under OMB Circular A-21. If the district claims any costs from these indirect accounts as direct mandate-related costs, the same costs should be reclassified as direct on FAM-29C.

Table 4 presents an example of the FAM-29C methodology.

# State or California

# Table 4: Indirect Cost Rate for Community Colleges

					0701070				FORM
INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS (1) Claimant							FAM 29-C		
Activity	EDP	Salaries and Benefits per CCFS-311		Operating Expenses per CCFS-311		Indirect-Salaries Benefits, and Operating Expenses		Direct-Salaries and Benefits onl	
Instructional Activities	599	\$	46,249,931	\$	8,289,190	\$		\$	46,249,931
Instruct, Admin, & Instruct, Governance	6000		5,181,935	Ŧ	631,615	т		Ŧ	5,181,935
Instructional Support Services	6100		4,361,061		445,196				4,361,061
Admissions and Records	6200		1,251,539		96,634				1,251,539
Student Counseling and Guidance	6300		3,373,121		80,201				3,373,121
Other Student Services	6400		5,511,511		1,116,904				5,511,511
Operation and Maintenance of Plant	6500		5,192,099		3,192,398		8,384,497		
Planning, Policy Making, and Coordination	6600		2,562,909		1,096,833		3,659,742		
General Institutional Support Services	6700		an late the	and a sub-		in an		1. A	Strait Strates
Community Relations	6710		446,207		228,320		674,527		
Fiscal Operations	6720		2,342,316		315,019		2,657,335		
Human Resources Management	6730		1,057,387		102,600		1,159,987		
Non-instructional Staff Retirees' Benefits and									
Retirement Incentives	6740		1,327,125		-	•	1,327,125		
Staff Development	6750		1,295		34,931		36,226		
Staff Diversity	6760		449,392		394,915		844,307		
Logistical Services	6770		2,853,609		354,953		3,208,562		
Management Information Systems	6780		2,386,511		894,685		3,281,196		
Other General Institutional Support Services	6790		19,635		1,679		21,314		
Community Services and Economic Development	6800		963,036		688,648				963,036
Ancillary Services	6900		723,450		224,961				723,450
Auxiliary Operations	7000		565,859		12,179				565,859
Depreciation or Use Allowance - Building							2,620,741		
Depreciation or Use Allowance - Equipment							721,097		
Totals		\$	86,819,928	\$	18,201,861	\$	28,596,656	\$	68,181,443
							(A)		(B)
Indirect Cost Rate (A)/(B)							41.94%		

Revised 10/09

Section 2, Filing a claim, Page 11
#### 10. Time Study Guidelines

#### Background

Two methods are acceptable for documenting employee time charged to mandated cost programs: 1) Actual Time Reporting and 2) Time Study. These methods are described below. Application of time study results is restricted. As explained in the Time Study Results section below, the results may be projected forward a maximum of two years or applied retroactively to initial claims, current-year claims, and late-filed claims, provided certain criteria are met.

#### Actual Time Reporting

Each program's P's and G's define reimbursable activities for the mandated cost program. When employees work on multiple activities, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards:

- They must reflect an after-the-fact distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for actual time reporting.

#### **Time Study**

In certain cases, a time study may be used as a substitute for continuous records of actual time spent on multiple activities and/or programs. A time study can be used for an activity when the task is repetitive in nature. Activities that require varying levels of effort are not appropriate for time studies.

#### Time Study Plan

The claimant must develop a plan before the time study is conducted. The claimant must retain the time study plan for audit purposes. The plan must identify the following:

- Time periods to be studied The plan must show that all time periods selected are representative of the fiscal year and that the results can be reasonably projected to approximate actual costs;
- Activities to be studied The time study must separately identify each reimbursable activity defined in the mandated program's P's and G's. If a reimbursable activity identifies separate and distinct sub-activities, these sub-activities also must be treated as individual activities;

For example, sub-activities (a) and (b) under reimbursable activity (1) of the Agency Fee Arrangements Program relate to salary deduction and payment of fair share and are not separate and distinct activities. It is not necessary to separately study these sub-activities.

- Process used to accomplish each reimbursable activity Use flowcharts or similar analytical tools and/or written desk procedures to describe the process followed to complete each activity;
- Employee universe The employee universe used in the time study must include all positions for which salaries and wages are to be allocated by means of the time study;
- Employee sample selection methodology The plan must show that employees selected are representative of the employee universe and that the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations;
- Time increments to be recorded The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large

increments (such as one hour or more) can be used for employees performing only a few functions that change very slowly over time. Small increments (a number of minutes) can be used for employees performing more short-term tasks.

Random-moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random-moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

#### **Time Study Documentation**

Time studies must:

- Be supported by time records that are completed when the activity occurs;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee and be supported by documentation that validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

#### Time Study Results

Claimants must summarize time study results to show how the time study supports the costs claimed for each activity. Any variation from the procedures identified in the original time study plan must be documented and explained. Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant also may apply time study results retroactively to initial claims, current-year claims, and late-filed claims.

When projecting time study results, the claimant must certify that no significant changes have occurred between years in either (1) the requirements of each mandated program activity; or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain documentation that shows that the mandated activity was actually performed. Time study results used to support claims are subject to the record-keeping requirements for those claims.

#### 11. Offset Against State Mandated Claims

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased cost payable from CCD funds is eligible for reimbursement under the provisions of GC Section 17561.

#### Example 1:

As illustrated in Table 5, this example shows how the Offset Against State Mandated Claims is determined for a CCD receiving block grant revenues not based on a formula allocation. Program costs for each situation equals \$100,000.

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$95,000	\$2,500	\$-0-	\$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	100,000 *	49,000	2,500	250	2,250

Table 5: Offs	set Against State	Mandates,	Example 1
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\* CCD share is \$50,000 of the program cost.

Numbers (1) through (4) in Table 5, show intended funding at 100% from local assistance revenue sources. Numbers (5) and (6) show cost sharing on a 50/50 basis with the district. In numbers (1) through (6), included in the program costs of \$100,000 are state mandated costs of \$2,500. The offset against state mandated claims are the amount of actual local assistance revenues, which exceeds the difference between program costs and state mandated costs. This offset cannot exceed the amount of state mandated costs.

In (1), local assistance revenues were less than expected. Local assistance funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and \$2,500 is claimable as mandated costs.

In (4), local assistance revenues were fully realized to cover the entire cost of the program, including the state mandated activity; therefore, the offset against state mandated claims is \$2,500, and claimable cost is \$0.

In (5), the district is sharing 50% of the project cost. Since local assistance revenues of \$50,000 were fully realized, the offset against state mandated claims is \$1,250.

In (6), local assistance revenues were less than the amount expended and the offset against state mandated claims is \$250. Therefore, the claimable mandated costs are \$2,250.

#### Example 2:

As illustrated in Table 6, this example shows how the offset against state mandated claims is determined for a CCD receiving special project funds based on approved actual costs. Local assistance revenues for special projects must be applied proportionately to the approved costs.

Table 6: Offse	t Against	State	Mandates,	Example 2
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	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$100,000	\$2,500	\$2,500	\$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	100,000 **	45,000	1,500	1,125	375

\*\* CCD share is \$25,000 of the program cost.

In (2), the entire program cost was approved. Since the local assistance revenue source covers 75% of the program cost, it also proportionately covered 75% of the \$2,500 state mandated costs, or \$1,875.

If in (3) local assistance revenues are less than the amount expected because only \$60,000 of the \$100,000 program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to \$1,500. The offset against state mandated claims is \$1,125. Therefore, the claimable mandated costs are \$375.

#### 12. Notice of Claim Adjustment

All claims submitted to the SCO are reviewed to determine if the claim was prepared in accordance with the claiming instructions. Claimants will receive a *Notice of Claim Adjustment* detailing any adjustments made by the SCO.

#### 13. Audit of Costs

Pursuant to GC Section 17558.5, Subdivision (b), the SCO may conduct a field review of any claim after it has been submitted to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the Commission. If any adjustments are made to a claim, a Notice of Claim Adjustment specifying the claim activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within thirty days after payment of the claim.

#### 14. Source Documents

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 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 stating: "I certify 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.

#### **15.** Claim Forms and Instructions

Unless you are filing electronically, a claimant may submit a computer generated report in substitution for Form-1 and Form-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated or printed from SCO's Web site and used by the claimant to file reimbursement claims. The SCO will revise the manual and claim forms as necessary.

#### A. Form-2, Activity Cost Detail

This form is used to segregate the direct costs by claim activity. In some mandates, specific reimbursable activities have been identified for each activity. The expenses reported on this form must be supported by the official financial records of the claimant. All documents used to support the reimbursable activities must be retained by the claimant unless required to be submitted with the claim and must be made available to the SCO on request

#### B. Form-1, Claim Summary

This form is used to summarize direct costs by activity and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Form-2 and are carried forward to form FAM-27.

#### C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the CCD. All applicable information from Form-1 must be carried forward onto this form in order for the SCO to process the claim for payment. An original and one copy of the FAM-27 are required.

Claims should be rounded to the nearest dollar. Submit a signed original and one copy of form FAM-27, Claim for Payment. To expedite the payment process, please sign the FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.

Use the following mailing addresses:

If delivered by U.S. Postal Service:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850

-Sacramento, CA 94250

If delivered by Other delivery services:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816

#### **16.** Retention of Claiming Instructions

The revised claiming instructions in this package have been arranged in alphabetical order by program name. This Manual should be retained for future reference, and the forms should be duplicated to meet your filing requirements. Annually, new or revised forms, instructions, and any other information claimants may need to file claims will be placed on the SCO's Web site located at www.sco.ca.gov/ard\_mancost.html.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, or by e-mail to LRSDAR@sco.ca.gov, or call the Local Reimbursements Section at (916) 324-5729.

#### 17. Retention of Claim Records and Supporting Documentation

Pursuant to Government Code Section 17558.5, (a), a reimbursement claim for actual costs filed by a CCD is subject to the initiation of an audit by the Controller no later than three years after the date that 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 Controller to initiate an audit will commence to run from the date of initial payment of the claim. In any case, an audit will be completed not later than two years after the date that the audit is commenced.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If the Controller has initiated an audit 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.

Controller Claiming Instructions

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"FILING A CLAIM"

Revised 11/10

### FILING A CLAIM

#### 1. Introduction

Government Code (GC) Sections 17500 through 17617 provide for the reimbursement of costs incurred by community college districts (CCD) for mandated cost programs as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

A reimbursement claim is defined in GC Section 17522 as any claim filed with the State Controller's Office (SCO) by a CCD for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. Actual claims for the 2009-10 fiscal year will be accepted without penalty if postmarked or delivered on or before **February 15, 2011**. Ongoing reimbursement claims filed after the deadline will be reduced by a late penalty of **10%**, **not to exceed \$10,000**. Amended claims filed after the filing deadline will be reduced by **10% of the increased amount** not to exceed \$10,000 for the total claim. Initial reimbursement claims filed after the filing deadline will be reduced by a late penalty of **10% with no limitation**. Claims filed more than one year after the deadline will not be accepted by the SCO.

If a claimant is using an indirect cost rate that exceeds 7%, documentation to support the indirect cost rate must be included with the submitted claim. A more detailed discussion of the indirect cost methods available to CCD's can be found in Section 2, Filing a Claim, page 9, Indirect Costs. Documentation to support actual costs must be kept on hand by the claimant and made available to the SCO on request as explained in Section 2, Filing a Claim, page 16, Retention of Claim Records and Supporting Documentation.

When a program has been reimbursed for three or more years, the Commission may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the Implicit Price Deflator (IPD). Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the IPD. Claimants with an established entitlement no longer need to file claims for that program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds become available.

#### 2. Electronic Filing: Local Government e-Claims (LGeC)

LGeC enables claimants and their consultants to securely prepare and submit mandated cost claims via the Internet. LGeC uses a series of data input screens to collect the information needed to prepare a claim and provides a Web service so claims can be uploaded in batch files. The system also incorporates an attachment feature so claimants can electronically attach supporting documentation if required.

The LGeC system provides an easy and straightforward approach to the claiming process. Filing claims using LGeC eliminates the manual preparation and submission of paper claims by CCD's and the receiving, processing, key entry, verification, and storage of the paper claims by the SCO. LGeC also provides mathematical checks and automated error detection to reduce erroneous and incomplete claims, provides the State with an electronic workflow process, and stores the claims in an electronic format. Making the change from paper claims to electronic claims reduces the manual handling of paper claims and decreases the costs incurred for postage, handling, and storage of claims filed.

In order to use the LGeC system you will need to obtain a User ID and password for each person who will access the LGeC system. To obtain a User ID and password you must file an application with the SCO. The application and instructions are available on the LGeC Web site located at http://www.sco.ca.gov/ard\_lgec.html. Complete the application and other documents as requested and mail them to the SCO using the address provided in the instructions. The SCO will process the application and issue a User ID and password to each applicant.

In addition, you may want to subscribe to an email distribution list to automatically receive timely, comprehensive information regarding mandated cost claims, payments, guidelines, electronic claims, and other news and updates. You also will receive related audit reports and mandate information provided by other state agencies.

You can find more information about LGeC and the email distribution lists at http://www.sco.ca.gov/ard\_lgec.html. This Web site provides access to the LGeC system, an application for User ID's and passwords, an instructional guide, frequently asked questions (FAQ's) and additional help files. Questions may be directed to LRSDAR@sco.ca.gov, or you may call the Local Reimbursements Section at (916) 324-5729.

#### 3. Types of Claims

Claimants may file a reimbursement claim for actual mandated costs incurred in the prior fiscal year. An entitlement claim may be filed for the purpose of establishing a base year entitlement amount for mandated programs included in SMAS. A claimant who has established a base year entitlement for a program, would receive an automatic annual payment which is reflective of the current costs for the program.

All claims received by the SCO will be reviewed to verify actual costs. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable.

#### A. Reimbursement Claim

A reimbursement claim is defined in GC Section 17522 as any claim filed with the SCO by a CCD for reimbursement of costs incurred for which an appropriation is made for paying the claim.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal year(s) of a program that was previously unfunded. Claims are due one hundred and twenty days from the date of issuance of the claiming instructions for the program by the SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement. Annual ongoing reimbursement claims must be filed by February 15<sup>th</sup> following the fiscal year in which costs were incurred for the program.

Annual ongoing reimbursement claims must be filed by February 15th following the fiscal year in which costs were incurred for the program. Claims for fiscal year 2009-10 will be accepted without late penalty if postmarked or delivered on before February 15<sup>th</sup>, 2011. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. However, initial reimbursement claims will be reduced by a late penalty of 10% with no limitation. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the claim. Claims filed more than one year after the deadline will not be accepted for reimbursement.

#### B. Entitlement Claim

An entitlement claim is defined in GC Section 17522 as any claim filed by a CCD with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandated cost program that has been included in SMAS. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims. However, these claims should be filed by February 15th, following the third fiscal year used to develop the entitlement claim, to permit an orderly processing of claims. When the claims are

approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs.

The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the implicit price deflator (IPD) of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by the Commission for inclusion in SMAS, the payment for each year succeeding the three year base period is adjusted according to any changes by both the IPD and average daily attendance (ADA).

The SCO will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, form FAM-43, to establish a base year entitlement. The form FAM-43 is included in the claiming instructions for SMAS programs. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from SMAS. Annual apportionments for programs included in the SMAS system are paid on or before November 30th of each year.

#### 4. Minimum Claim Amount

For initial claims and annual claims, if the total costs for a given year do not exceed \$1,000 no reimbursement will be allowed except as otherwise allowed by GC Section 17564.

#### 5. Filing Deadline for Claims

Pursuant to GC Section 17561(d) initial reimbursement claims (first time claims) for reimbursement of costs of a previously unfunded mandated program must be filed within one hundred and twenty days from the date the SCO issues the claiming instructions for the program. When paying a timely filed claim for initial reimbursement, the Controller may withhold twenty percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs. Initial reimbursement claims filed after the filing deadline will be reduced by ten percent of the amount that would have been allowed had the claim been timely filed.

The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a program will be considered as one claim for the purpose of computing any late claim penalty. In no case will a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates.

Pursuant to GC Section 17560, annual reimbursement claims (recurring claims) for costs incurred during the previous fiscal year must be filed with the SCO and postmarked on or before February 15th following the fiscal year in which costs were incurred. If the annual reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% late penalty, not to exceed \$10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Claims may not be filed more than one year after the deadline.

#### 6. Payment of Claims

In order for the SCO to authorize payment of a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed, and dated by the entity's authorized officer. When using the LGeC system the logon ID and password of the authorized officer is used for the signature and is applied by the LGeC system when the claim is submitted. Pursuant to GC 17561(d), reimbursement claims are paid by October 15 or sixty days after the date the appropriation for the claim is effective, whichever is later. In the event the amount appropriated by the Legislature is insufficient to pay the approved amount in full for a program, claimants will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration. A claimant is entitled to receive accrued interest at the pooled money investment account rate if the payment was made more than 60 days after the claim filing deadline or the actual date of claim receipt, whichever is later. For an initial claim, interest begins to accrue when the payment is made more than one year after the adoption of the program's statewide cost estimate.

The SCO reports the amounts of insufficient appropriations to the State Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each House of the Legislature, in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, this information is transmitted to the Commission who will include these amounts in its reports to assure that an appropriation sufficient to pay the claims is included in the next local government claims bill or other appropriation bills. Any balances remaining on these claims will be paid when supplementary funds become available.

Unless specified in the statutes, regulations, or P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's adopted by the Commission. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the Commission. The SCO determines allowable reimbursable costs, subject to amendment by the Commission, for mandates funded by special legislation. Allowable costs are those direct and indirect costs, less applicable credits, considered eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

- 1. The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
- 2. The cost is allocable to a particular cost objective identified in the P's & G's.
- 3. The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The SCO has identified certain costs that should not be claimed as direct program costs unless specified as reimbursable under the program's P's & G's. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops, general education, and travel costs.

#### 7. State Mandates Apportionment System (SMAS)

Chapter 1534, Statutes of 1985, established SMAS, a method of paying certain mandated programs as apportionments. This method is utilized whenever a program has been approved for inclusion in SMAS by the Commission.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each CCD that has submitted reimbursement claims (or entitlement claims) for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims (or entitlement claims) for any three consecutive fiscal years. The amounts are first adjusted by any change in the IPD, which is applied separately to each year's costs for the three years that comprise the base period. The base period means the three fiscal years immediately succeeding the Commission's approval.

Each CCD with an established base year entitlement for the program will receive automatic annual payments from the SCO reflective of the program's current year costs. The apportionment amount is adjusted annually for any change in the IPD. If the mandated program was included in SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and ADA.

In the event a CCD has incurred costs for three consecutive fiscal years but did not file a reimbursement claim in one or more of those fiscal years, the CCD may file an entitlement claim for each of those missed years to establish a base year entitlement. An entitlement claim means any claim filed by a CCD with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement may not include any nonrecurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30<sup>th</sup>. The amount to be apportioned is the base year entitlement adjusted by annual changes in the IPD for the cost of goods and services to governmental agencies as determined by the State Department of Finance.

In the event the CCD determines that the amount of apportionment does not accurately reflect costs incurred to comply with a mandate, the process of adjusting an established base year entitlement upon which the apportionment is based is set forth in GC Section 17615.8 and requires the approval of the Commission.

#### 8. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Documentation to support direct costs must be kept on hand unless otherwise specified in the claiming instructions and made available to the SCO on request

It is the responsibility of the claimant to maintain documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

Costs typically classified as direct costs are:

#### (1) Employee Wages, Salaries, and Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classifications, hours worked on the mandate, and rate of pay. The claimant may use a productive hourly rate in-lieu of reporting actual compensation and benefits:

#### (a) **Productive Hourly Rate Options**

A CCD may use one of the following methods to compute productive hourly rates:

- Actual annual productive hours for each employee;
- The weighted-average annual productive hours for each job title; or
- 1,800\* annual productive hours for all employees.

If actual annual productive hours or weighted-average annual productive hours for each job title is chosen, the claimant must maintain documentation of how these hours were computed.

\* 1,800 annual productive hours excludes the following employee time:

- Paid holidays;
- Vacation earned;
- Sick leave taken;
- o Informal time off;
- Jury duty;
- o Military leave taken.

#### (b) Compute a Productive Hourly Rate

 Compute a productive hourly rate for salaried employees to include actual benefit costs. The methodology for converting a salary to a productive hourly rate is to compute the employee's annual salary and benefits and divide by the annual productive hours.

Table 1:	Productive	Hourly Rate	e, Annual	Salary + E	Benefits Meth	od
	·			· · · · · · · · · · · · · · · · · · ·		· · · · ·

Formula:	Description:
[(EAS + Benefits) ÷ APH] = PHR	EAS = Employee's Annual Salary
	APH = Annual Productive Hours
[(\$26,000 + \$8,099)] + 1,800 hrs = 18.94	PHR = Productive Hourly Rate

- As illustrated in Table 1, if an employee's compensation was \$26,000 and \$8,099 for annual salary and benefits, respectively, using the Salary + Benefits Method, the productive hourly rate would be \$18.94. To convert a biweekly salary to Annual Salary, multiply the biweekly salary by 26. To convert a monthly salary to Annual Salary, multiply the monthly salary by 12. Use the same methodology to convert other salary periods.
- 2. A claimant may also compute the productive hourly rate by using the Percent of Salary Method.

 Table 2: Productive Hourly Rate, Percent of Salary Method

Example:		
Step 1: Benefits as a Perce	Step 2: Productive Hourly Rate	
Retirement	15.00 %	Formula:
Social Security & Medicare	7.65	[(EAS x (1 + BR)) + APH] = PHR
Health & Dental Insurance	5.25	
Workers Compensation	3.25	[(\$26,000 x (1.3115)) ÷ 1,800 ] = \$18.94
Total	31.15 %	
Description:		
EAS = Employee's Annual	Salary	APH = Annual Productive Hours
BR = Benefit Rate		PHR = Productive Hourly Rate

• As illustrated in Table 2, both methods produce the same productive hourly rate.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages, and employee benefits. Employee benefits include employer's contributions for social security, pension plans, insurance, workers compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered;
- The compensation paid and benefits received are appropriately authorized by the governing board;

- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees;
- The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level position performs an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at a higher-level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lowerlevel position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The numbers of hours in excess of normal expected hours are not reimbursable.

#### (c) Calculating an Average Productive Hourly Rate

In those instances where the claiming instructions allow a unit as a basis of claiming costs, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

	<u>Time</u> Spent	Productive Hourly Rate	Total Cost by Employee
Employee A	1.25 hrs	\$6.00	\$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		\$45.88

#### Table 3: Calculating an Average Productive Hourly Rate

#### (d) Employer's Benefits Contribution

A CCD has the option of claiming actual employer's benefit contributions or may compute an average benefit cost for the employee's job classification and claim it as a percentage of direct labor. The same time base should be used for both salary and benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each benefit is computed, total them. For example:

Retirement	15.00%
Social Security	7.65%
Health and Dental Insurance	5.25%
Worker's Compensation	0.75%
Total	28.65%

#### (2) Materials and Supplies

Only actual expenses can be claimed for materials and supplies, which were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the

materials and supplies that were used to perform the mandated activity, the number of units consumed, the cost per unit, and the total dollar amount claimed. Materials and supplies in excess of reasonable quality, quantity, and cost are not reimbursable. Materials and supplies withdrawn from inventory and charged to the mandated activity must be based on a recognized method of pricing, consistently applied. Purchases must be claimed at the actual price after deducting discounts, rebates and allowances received by the CCD.

#### (a) Calculating a Unit Cost for Materials and Supplies

In those instances where the P's & G's suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of materials and supplies as shown in Table 1 or Table 2:

Supplies	Cost Per Unit	Amount of Supplies Used <u>Per Activity</u>	Unit Cost of Supplies <u>Per Activity</u>
Paper	0.02	4	\$0.08
Files	0.10	1	0.10
Envelopes	0.03	2	0.06
Photocopies	0.10	4	0.40
			<u>\$0.64</u>
			-

#### Table 1: Calculating a Unit Cost for Materials and Supplies

#### Table 2: Calculating a Unit Cost for Materials and Supplies

Supplies	Supplies <u>Used</u>	Unit Cost of Supplies <u>Per Activity</u>
Paper (\$10.00 for 500 sheet ream)	250 Sheets	\$5.00
Files (\$2.50 for box of 25)	10 Folders	1.00
Envelopes (\$3.00 for box of 100)	50 Envelopes	1.50
Photocopies (\$0.05 per copy)	40 Copies	2.00
		\$9.50
If the number of reimbursable instances is a per reimbursable instance (\$9.50 ÷ 25).	25, then the unit cost of su	pplies is \$0.38

#### (3) Contract Services

The cost of contract services is allowable if the CCD lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to perform the mandated activity. The claimant must keep documentation on hand to support the name of the contractor, explain the reason for having to hire a contractor, describe the mandated activities performed, give the dates when the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate must

not exceed the rate specified in the P's & G's for the mandated program. The contractor's invoice or statement must include an itemized list of costs for activities performed.

#### (4) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the P's & G's for the particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent that such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must maintain documentation to support the purpose and use of the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the pro rata portion of the rental costs can be claimed.

#### (5) Capital Outlay

Capital outlay for land, buildings, equipment, furniture and fixtures may be claimed if the P's & G's specify them as allowable. If they are allowable, the P's & G's for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the pro rata portion of the purchase price used to implement the reimbursable activities can be claimed.

#### (6) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the P's & G's may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the Department of Personnel Administration (DPA) travel standards. When claiming travel expenses, the claimant must maintain documentation to support the purpose of the trip, the names and addresses of the persons incurring the expense, the date and time of departure and return, a description of each expense claimed, and the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking. Receipts are required for charges over \$10.00.

#### 9. Indirect Costs

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services, and facilities. To be allowable, a cost must be allocable to a particular cost objective. Indirect costs must be distributed to benefiting cost objectives on bases which produce an equitable result related to the benefits derived by the mandate.

A CCD may claim indirect costs using the Controller's methodology (FAM-29C), or if specifically allowed by a mandated cost program's P's & G's, a district may choose to claim indirect costs using either: (1) A federally approved rate prepared in accordance with the Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate. The FAM-29C indirect cost rate and the flat 7% indirect cost rate are applied to *Salaries and Benefits*, whereas the federally approved rate is applied to the allocation base used in developing the federally approved rate.

If indirect costs are calculated using the OMB Circular A-21 methodology with a base other than *Salaries and Benefits*, the claim cannot be filed using the LGeC as the system does not support cost bases other than *Salaries and Benefits*. Instead, these claims must be filed manually using paper forms.

However, if indirect costs are calculated using the OMB Circular A-21 methodology using *Salaries and Benefits* in the base, then the claims can be filed using either the LGeC system or the manual paper process. In these cases, the indirect cost rate is calculated in accordance with the chosen

methodology and keyed into the mandated cost form on the appropriate line (usually Form 1, line (06)), *Indirect Cost Rate*. The LGeC system will apply that rate to *Salaries and Benefits* (usually Form 1, line (5)(a) to arrive at the total indirect costs (usually Form 1, line (7).

The SCO developed form FAM-29C to be consistent with the OMB Circular A-21 cost accounting principles as they apply to mandated cost programs. The objective is to determine an equitable rate to allocate administrative support to personnel who performed the mandated cost activities. The methodology used in form FAM-29C is a direct cost base comprised of salary and benefit costs. This provides a consistent indirect cost rate methodology for all CCD's mandated cost programs.

FAM-29C uses expenditures that districts report in their California Community Colleges Annual Financial and Budget Report (CCFS-311), Expenditures by Activity for the General Fund – Combined. CCD's must use the CCFS-311 report applicable to the fiscal year of the reimbursement claim submitted. The computation excludes capital outlay and other outgo in accordance with the OMB Circular A-21. The indirect cost rate computation includes any depreciation or use allowance applicable to district buildings and equipment. Districts calculate depreciation or use allowance costs separately from the CCFS-311 report and should calculate them in accordance with the OMB Circular A-21.

The OMB Circular A-21, Section C.4, states that a cost is allocable to a particular cost objective in accordance with the relative benefits received. Also, Section E.2.b., states that the overall objective of the cost allocation process is to distribute indirect costs to the institution's major functions in proportions reasonably consistent with their use of the institution's resources. In addition, Section E.2.c. notes that where certain items or categories of expense relate to less than all functions, such expenses should be set aside for selective allocation.

The OMB Circular A-21, Section H, describes a simplified method for indirect cost rate calculations. However, Section H.1.b. states that the simplified method should not be used where it produces results that appear inequitable. As previously noted, FAM-29C strives to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by CCD's. For example, library costs and department administration expenses, normally classified fully or partly as indirect costs in the OMB Circular A-21, are instead classified as direct costs for FAM-29C. These costs do not benefit mandated cost activities. In summary, FAM-29C indirect costs include operation and maintenance of plant; planning, policy making, and coordination; general institutional support services (excluding community relations); and depreciation or use allowance. Community relations include fundraising costs, which are unallowable under OMB Circular A-21. If the district claims any costs from these indirect accounts as direct mandate-related costs, the same costs should be reclassified as direct on FAM-29C.

Table 4 presents an example of the FAM-29C methodology.

					FORM
(1) Claimant	ATE FOR CO		GE DISTRICTS		FAM 29-C
Activity	EDP	Salaries and Benefits per CCFS-311	Operating Expenses per CCFS-311	Indirect-Salaries Benefits, and Operating Expenses	Direct-Salaries and Benefits only
Instructional Activities	599	\$ 46,249,931	\$ 8,289,190	\$	\$ 46,249,931
Instruct. Admin. & Instruct. Governance	6000	5,181,935	631,615		5,181,935
Instructional Support Services	6100	4,361,061	445,196		4,361,061
Admissions and Records	6200	1,251,539	96,634		1,251,539
Student Counseling and Guidance	6300	3,373,121	80,201		3,373,121
Other Student Services	6400	5,511,511	1,116,904		5,511,511
Operation and Maintenance of Plant	6500	5,192,099	3,192,398	8,384,497	
Planning, Policy Making, and Coordination	6600	2,562,909	1,096,833	3,659,742	-
General Institutional Support Services	6700		and the state of the		
Community Relations	6710	446,207	228,320		446,207
Fiscal Operations	6720	2,342,316	315,019	2,657,335	
Human Resources Management Non-instructional Staff Retirees' Benefits and	6730	1,057,387	102,600	1,159,987	
Retirement Incentives	6740	1,327,125	-	1,327,125	
Staff Development	6750	1,295	34,931	36,226	
Staff Diversity	6760	449,392	394,915	844,307	
Logistical Services	6770	2,853,609	354,953	3,208,562	
Management Information Systems	6780	2,386,511	894,685	3,281,196	
Other General Institutional Support Services	6790	19,635	1,679	21,314	-
Community Services and Economic Development	6800	963,036	688,648	·	963,036
Ancillary Services	6900	723,450	224,961		723,450
Auxiliary Operations	7000	565,859	12,179		565,859
Depreciation or Use Allowance - Building				2,620,741	
Depreciation or Use Allowance - Equipment				721,097	
Totals		\$ 86,819,928	\$ 18,201,861	\$ 27,922,129	\$ 68,627,650
				(A)	(B)
Indirect Cost Rate (A)/(B)				40.69%	

#### State J. California

Table 4: Indirect Cost Rate for Community Colleges

Revised 01/11

Section 2, Filing a claim, Page 11

#### 10. Time Study Guidelines

#### Background

Two methods are acceptable for documenting employee time charged to mandated cost programs: 1) Actual Time Reporting and 2) Time Study. These methods are described below. Application of time study results is restricted. As explained in the Time Study Results section below, the results may be projected forward a maximum of two years or applied retroactively to initial claims, current-year claims, and late-filed claims, provided certain criteria are met.

#### Actual Time Reporting

Each program's P's and G's define reimbursable activities for the mandated cost program. When employees work on multiple activities, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards:

- They must reflect an after-the-fact distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for actual time reporting.

#### Time Study

In certain cases, a time study may be used as a substitute for continuous records of actual time spent on multiple activities and/or programs. A time study can be used for an activity when the task is repetitive in nature. Activities that require varying levels of effort are not appropriate for time studies.

#### Time Study Plan

The claimant must develop a plan before the time study is conducted. The claimant must retain the time study plan for audit purposes. The plan must identify the following:

- Time periods to be studied The plan must show that all time periods selected are representative of the fiscal year and that the results can be reasonably projected to approximate actual costs;
- Activities to be studied The time study must separately identify each reimbursable activity defined in the mandated program's P's and G's. If a reimbursable activity identifies separate and distinct sub-activities, these sub-activities also must be treated as individual activities;

For example, sub-activities (a) and (b) under reimbursable activity (1) of the Agency Fee Arrangements Program relate to salary deduction and payment of fair share and are not separate and distinct activities. It is not necessary to separately study these sub-activities.

- Process used to accomplish each reimbursable activity Use flowcharts or similar analytical tools and/or written desk procedures to describe the process followed to complete each activity;
- Employee universe The employee universe used in the time study must include all positions for which salaries and wages are to be allocated by means of the time study;
- Employee sample selection methodology The plan must show that employees selected are representative of the employee universe and that the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations;
- Time increments to be recorded The time increments used should be sufficient to recognize the

number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) can be used for employees performing only a few functions that change very slowly over time. Small increments (a number of minutes) can be used for employees performing more short-term tasks.

Random-moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random-moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

#### Time Study Documentation

Time studies must:

- Be supported by time records that are completed when the activity occurs;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities performed during a specific time period;
- Coincide with one or more pay periods.

Time records must be signed by the employee and be supported by documentation that validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

#### Time Study Results

Claimants must summarize time study results to show how the time study supports the costs claimed for each activity. Any variation from the procedures identified in the original time study plan must be documented and explained. Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant also may apply time study results retroactively to initial claims, current-year claims, and late-filed claims.

When projecting time study results, the claimant must certify that no significant changes have occurred between years in either (1) the requirements of each mandated program activity; or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain documentation that shows that the mandated activity was actually performed. Time study results used to support claims are subject to the record-keeping requirements for those claims.

#### 11. Offsets Against State Mandated Claims

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased cost payable from CCD funds is eligible for reimbursement under the provisions of GC Section 17561.

#### A. Example 1:

As illustrated in Table 5, this example shows how the Offset Against State Mandated Claims is determined for a CCD receiving block grant revenues not based on a formula allocation. Program costs for each situation equals \$100,000.

ſ

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$95,000	\$2,500	\$-0-	\$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	100,000 *	49,000	2,500	250	2,250

 Table 5: Offsets Against State Mandates, Example 1

\* CCD share is \$50,000 of the program cost.

Numbers (1) through (4) in Table 5, show intended funding at 100% from local assistance revenue sources. Numbers (5) and (6) show cost sharing on a 50/50 basis with the district. In numbers (1) through (6), included in the program costs of \$100,000 are state mandated costs of \$2,500. The offset against state mandated claims are the amount of actual local assistance revenues, which exceeds the difference between program costs and state mandated costs. This offset cannot exceed the amount of state mandated costs.

In (1), local assistance revenues were less than expected. Local assistance funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and \$2,500 is claimable as mandated costs.

In (4), local assistance revenues were fully realized to cover the entire cost of the program, including the state mandated activity; therefore, the offset against state mandated claims is \$2,500, and claimable cost is \$0.

In (5), the district is sharing 50% of the project cost. Since local assistance revenues of \$50,000 were fully realized, the offset against state mandated claims is \$1,250.

In (6), local assistance revenues were less than the amount expended and the offset against state mandated claims is \$250. Therefore, the claimable mandated costs are \$2,250.

#### B. Example 2:

As illustrated in Table 6, this example shows how the offset against state mandated claims is determined for a CCD receiving special project funds based on approved actual costs. Local assistance revenues for special projects must be applied proportionately to the approved costs.

Table 6:	<b>Offset Against</b>	State	Mandates,	Example 2
	Onoor Agamor	oraco	munuucoo;	Example E

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$100,000	\$2,500	\$2,500	\$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	100,000 **	45,000	1,500	1,125	375

\*\* CCD share is \$25,000 of the program cost.

In (2), the entire program cost was approved. Since the local assistance revenue source covers

75% of the program cost, it also proportionately covered 75% of the \$2,500 state mandated costs, or \$1,875.

If in (3) local assistance revenues are less than the amount expected because only \$60,000 of the \$100,000 program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to \$1,500. The offset against state mandated claims is \$1,125. Therefore, the claimable mandated costs are \$375.

#### 12. Notice of Claim Adjustment

All claims submitted to the SCO are reviewed to determine if the claim was prepared in accordance with the claiming instructions. Claimants will receive a *Notice of Claim Adjustment* detailing any adjustments made by the SCO.

#### 13. Audit of Costs

Pursuant to GC Section 17558.5, Subdivision (b), the SCO may conduct a field review of any claim after it has been submitted to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the Commission. If any adjustments are made to a claim, a Notice of Claim Adjustment specifying the claim activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within thirty days after payment of the claim.

#### 14. Source Documents

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 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 stating: "I certify 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.

#### 15. Claim Forms and Instructions

Unless you are filing electronically, a claimant may submit a computer generated report in substitution for Form-1 and Form-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated or printed from SCO's Web site and used by the claimant to file reimbursement claims. The SCO will revise the manual and claim forms as necessary.

#### A. Form-2, Activity Cost Detail

This form is used to segregate the direct costs by claim activity. In some mandates, specific reimbursable activities have been identified for each activity. The expenses reported on this form must be supported by the official financial records of the claimant. All documents used to support the reimbursable activities must be retained by the claimant unless required to be submitted with the claim and must be made available to the SCO on request

#### B. Form-1, Claim Summary

This form is used to summarize direct costs by activity and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Form-2 and are carried forward to form FAM-27.

#### C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the CCD. All applicable information from Form-1 must be carried forward onto this form in order for the SCO to process the claim for payment. An original and one copy of the FAM-27 are required.

Submit a signed original and one copy of form FAM-27, Claim for Payment. To expedite the payment process, please sign the FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.

Use the following mailing addresses:

If delivered by U.S. Postal Service:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250 If delivered by Other delivery services:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816

#### **16.** Retention of Claiming Instructions

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. This Manual should be retained for future reference, and the forms should be duplicated to meet your filing requirements. Annually, new or revised forms, instructions, and any other information claimants may need to file claims will be placed on the SCO's Web site located at www.sco.ca.gov/ard\_mancost.html.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, or by e-mail to LRSDAR@sco.ca.gov, or call the Local Reimbursements Section at (916) 324-5729.

#### 17. Retention of Claim Records and Supporting Documentation

Pursuant to Government Code Section 17558.5, (a), a reimbursement claim for actual costs filed by a CCD is subject to the initiation of an audit by the Controller no later than three years after the date that 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 Controller to initiate an audit will commence to run from the date of initial payment of the claim. In any case, an audit will be completed not later than two years after the date that the audit is commenced.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If the Controller has initiated an audit 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.

District's Annual Claims

### FY 1999-00

# Integrated Waste Management Claim

	8			Community College	
	CLAIM FOR PAYME suant to Government Code INTEGRATED WASTE MAN	Section 17561		(19) Program Number 007 (20) Date Filed ( <b>UCT</b> ) (21) LRS Input//	256
(01) Claimant Identification I	Number: C	C 31090		Reimbursemen	nt Claim Data
(02) Claimant Name	Sierra Joint Co	mmunity College District		(22) IWM-1, (03)(A)(1)(f)	3
County of Location	· ·	Placer		(23) IWM-1, (03)(A)(2)(f)	
Street Address	5000	Rocklin Road		(24) IWM-1, (03)(B)(1)(f)	1,1
City Rocklin	State CA	Zip Code 95677		(25) IWM-1, (03)(B)(2)(f)	
Type of Claim	Estimated Claim	Reimbursement	Claim	(26) IWM-1, (03)(B)(3)(f)	
	(03) Estimated	(09) Reimbursement	X	(27) IWM-1, (03)(B)(4)(f)	
	(04) Combined	(10) Combined		(28) IWM-1, (03)(B)(5)(f)	14,:
	(05) Amended	(11) Amended		(29) IWM-1, (03)(C)(1)(f)	
Fiscal Year of Cost	(06)	(12) 1999-2000		(30) IWM-1, (03)(C)(2)(f)	
Total Claimed Amount	(07)	(13)	23,194	(31) IWM-1, (03)(D)(f)	
Less : 10% Late Penalty	y	(14)	20,104	(32) IWM-1, (03)(E)(f)	<u> </u>
Less : Prior Claim Payn	nent Received	(15)	<u> </u>	(33) IWM-1, (03)(F)(f)	<u></u>
Net Claimed Amount		(16) \$	23,194	(34) IWM-1, (06)	6,
Due from State	(08)	(17)	23,194	(35) IWM-1, (08)	
Due to State		(18)	2,134	(36) IWM-1, (09)	
(37) CERTIFICATION O	<b>F CLAIM</b>			<u>t</u>	
to file mandated cost clai	rovisions of Government Code ims with the State of California t Code Sections 1090 to 1098	for this program, and certi			
herein, and such costs ar forth in the Parameters ar claimant. The amounts for this Esti	was no application other than re for a new program or increa nd Guidelines are identified, a imated Claim and/or Reimburs inched statements. I certify un	sed level of services of an e nd all costs claimed are su sement Claim are hereby cl	adisting prop ported by a almed from	arem. All offsetting savings a source documentation current the State for payment of esti	nd reimbursements se ily maintained by the mated and/or actual
herein, and such costs ar forth in the Parameters ar claimant. The amounts for this Esti costs set forth on the atta	re for a new program or increa nd Guidelines are identified, a imated Clalm and/or Reimburg	sed level of services of an e nd all costs claimed are su sement Claim are hereby cl	adisting prop ported by a almed from	arem. All offsetting savings a source documentation current the State for payment of esti	nd reimbursements se tly maintained by the mated and/or actual
herein, and such costs ar forth in the Parameters ar claimant. The amounts for this Esti costs set forth on the atta correct.	re for a new program or increa nd Guidelines are identified, a imated Clalm and/or Reimburg	sed level of services of an e nd all costs claimed are su sement Claim are hereby cl	adisting prop ported by a almed from	gram. All offsetting savings a source documentation current the State for payment of esti f the State of California that th Date	nd reimbursements se ily maintained by the mated and/or actual
herein, and such costs ar forth in the Parameters ar claimant. The amounts for this Esti costs set forth on the atta correct.	re for a new program or increa nd Guidelines are identified, a imated Claim and/or Reimburg ached statements. I certify un	sed level of services of an e nd all costs claimed are su sement Claim are hereby cl	adisting prop ported by a almed from	gram. All offsetting savings a source documentation current the State for payment of esti the State of California that th	nd reimbursements se ily maintained by the mated and/or actual
herein, and such costs ar forth in the Parameters ar claimant. The amounts for this Esti costs set forth on the atta correct. Signature of Authorized C	re for a new program or increa nd Guidelines are identified, a imated Claim and/or Reimburg ached statements. I certify un	sed level of services of an e nd all costs claimed are su sement Claim are hereby cl	adisting prop ported by a almed from	prem. All offsetting savings a source documentation current the State for payment of estin the State of California that th Date <u>912815</u> Director of Finance	nd reimbursements ea lly maintained by the mated and/or actual
herein, and such costs ar forth in the Parameters ar claimant. The amounts for this Esti costs set forth on the atta correct.	re for a new program or increa nd Guidelines are identified, a imated Claim and/or Reimburs ached statements. I certify un Officer (USE BLUE INK)	sed level of services of an e nd all costs claimed are su sement Claim are hereby cl	adisting prop ported by a almed from	prem. All offsetting savings as source documentation current the State for payment of esti the State of California that th Date 9/28/5	nd reimbursements ee tly maintained by the mated and/or actual
herein, and such costs ar forth in the Parameters ar claimant. The amounts for this Esti costs set forth on the atta correct. Signature of Authorized C Smcc Jego beyce Lopes	re for a new program or increa nd Guidelines are identified, a imated Claim and/or Reimburs ached statements. I certify un Officer (USE BLUE INK)	sed level of services of an end all costs claimed are sup sement Claim are hereby cl der penalty of perjury under	adisting prop ported by a almed from	prem. All offsetting savings as source documentation current the State for payment of estin the State of California that th Date 9/28/5 Director of Finance Title (858) 514-8605	nd reimbursements se tly maintained by the mated and/or actual

Stat	e Controller's Office					· · ·	•	ommunity College M	andated	Cost Manual
	2456		N	MANDA TEGRATED W. CLAIM	ASTE	MANAGEMENT MARY			'	ORM WM-1
	Claimant:				:	(02) Type of Claim			scal Year	
Sier	ra Joint Community College District				: ' -	Reimbursem	ent X		1	999-2000
						Estimated		, · ·		
Dire	ct Coets					Object	Accounts			<u> </u>
(03)	Reimbursable Activities	(a)		(b)		(c)	(đ)	(8)		()
		Salaries Bene	s and	Materials Supplie		Contract Services	Fixed Assets	Travel and Training		Total
A. (	Dne-Time Activities	Delle	11.0	Subbie	•			, cannoy		
1	Development of Policies and Procedures	\$	369.27	\$	-	<b>\$</b> -	\$ -	\$ -	\$	• 369.27
2	Staff Training	\$	-	\$	-	\$ -	<b>\$</b> -	<b>\$</b> -	\$	
<b>B</b> . (	Ongoing Activities									
1	Completion and Submission of Plan to Board	\$	1,189.87	\$	-	\$ -	\$· -	\$ -	\$	1,189,87
2	Response to Board During Approval Process	\$	•	\$	•	<b>\$</b> -	\$-	\$ -	\$	
3	Consultation with Board	\$	-	\$		\$-	\$ -	<b>s</b> -	s	-
4	Designation of Waste Reduction and Recycling Coordinator	\$	738.54	\$	. <b>.</b>	\$ -	s -	<b>s</b> -	\$	738.54
5	Diversion and Maintenance of Approved Level of Reduction	<b>\$</b> 1	1,948.40	\$ 2,2	59.28	\$ -	s -	<b>\$</b> -	\$	14,207.68
C. /	Alternative Compliance									
1	Alternative Requirements or Time Extension for 1/1/02 for 25% Waste	\$	-	\$	-	\$	<b>\$</b> -	\$	\$	
2	Alternative Requirements or Time Extension for 1/1/04 for 50% Waste	\$	-	\$	-	\$ -	\$ -	\$.	\$	
D.	Accounting System	s	328.24	\$		\$-	\$-	\$ -	\$	328.24
Ë.	Annual Report	\$	-	\$	-	\$ -	\$ -	\$ -	\$	-
F.	Annual Recycled Material Reports	\$	164.12	\$	-	<b>\$</b>	\$ -	<b>\$</b> .	\$	164.12
(04)	Total Direct Costs	\$ 14	4,738.44	\$ 2,2	<b>59.28</b>	<b>\$</b>	\$ -	\$ -	\$	16,997.72
Indf	rect Costs				. —			· ·		
(05)	Indirect Cost Rate					[Federally approved OMB /	-21, FAM-29C, or 7%			42.04%
(06)	Total Indirect Costs				<del>*</del>	įLine (05) x line (04)(a)į			\$	6,196.04
(07)	Total Direct and Indirect Costs				<u> </u>	(Line (04)(f) + line (06))			\$	23,193.76
	t Reduction							<u> </u>	$\leftarrow$	
(08)	Less: Offsetting Savings			-		• .			\$	
(09)	Less: Other Reimbursements				•				\$	·
10)	Total Claimed Amount					. [Line	e (07) - (Line (08) + Line	(09))]	\$	23,193.76
New	06/05									

					ł					
					:					
tate Control	ler's Office						eom	munity Colle	e Mandated	Cost Manua
Program 256			INTE	EGRATED WA	TED COSTS					FORM IWM-2
01) Claimant ierra Joint Co	mmunity College	District			(02) Fiscal \	/ear				1999-2000
3) Reimburs	sable Activities:	Check only one	box per form to	identify the ac	tivity being cl	aimed.				
One-Time Activities	X		olicies and Procedures			Staff Training				
Ongoing		Completion and S	ubmitsion of Plan to Be	oard		Response to Board Process	During Approval		Consultation with E	icenti
Activities	· . 🗖	Designation of Wa	aste Reduction and Rec	cycling Coordinator		Maintenance of Ap	proved Level of Re	duction		
Alternative Compliance		Alternative Requir 25% Waste	ement or Time Extensi	ion for 1/1/02 for		Alternative Require	ment of Time Exte	nsion for 1/1/04 for		
		Accounting	System		·	Annual Report			Annual Recycl Reports	ed Meteriai
04) Descripti	on of Expenses							bject Accou		( (i)
		a) Names, Job		(b) Hourly	(C) Hours	(d) Salaries	(e) Materials	(f) Contract	(g) Fixed	(h) Travel and
	Clessifications, Fu and Description	nctions Performed on of Expenses	l,	Rate or Unit Cost	Worked or Quentity	and Benefits	and Supplies	Services	Assets	Training
	ecessary district poli ath, Jr. Lynn	cies and procedure Enviroment He	s aith & Salety Spec.	\$41.03	. 9.0	\$ 369.27				
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itate Controller's C Program 255			INTE	EGRATED WA	ED COSTS		con	munity Coll	ege Mandated	FORM IWM-2
)1) Claimant			·····		(02) Fiscal Y					1999-2000
lierra Joint Commur		·								1999-2000
One-Time		heck only one box pe Development of Policies and			tivity being cl	almed.  Staff Training		<i>.</i>		<u>а</u>
Activities		Completion and Submission				Response to Boa	d During Approval		Consultation with	Board
Ongoing Activities		Designation of Waste Reduc				Process Maintenance of A	pproved Level of Re	iduction		
Alternative		Alternative Requirement or 1 25% Waste					ement of Time Exte		50% Waste	
Compliance		Accounting System		<u> </u>		Annual Repor			Annual Recycl	ed Material
04) Description of E	Expenses			······································	<u>,                                    </u>	<u>,</u>		Object Accou	Reports	
	(a)			(b) Hourty	(C) Hours	(d)	(e)	(f)	(9)	(h)
		ames, Job ctions Performed, of Expenses		Rate or Unit Cost	Worked or Quantity	Selaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
Completing by the itting the	o Stata Agong	. Model Intermined Minute		at Flag						
Roath, Jr.		y Model Integrated Waste Enviroment Health & Sa	fety Spec.	\$41.03	29.0	\$ 1,189.87				
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05) Total 🔀	]	Sublotal 🗖		Page	liof 1	\$ 1,189.87	\$ -	<b>\$</b> -	\$	\$-

State Controller's O	ffice		<u> </u>				com	munity Colle	ge Mandated	Cost Manua
Program 255			INTE	GRATED WA	TED COSTS STE MANAC COST DETAI			·		FORM IWM-2
(01) Claimant					(02) Fiscal Y	/ear			·	1
Sierra Joint Communi					l					1999-2000
(03) Reimbursable A One-Time	ctivities: C	heck only one box p	er form to	identify the ac	tivity being cl	aimed.				······
Activities	· []	Development of Policies a	nd Procedures	·		Staff Training				
Ongoing Activities		Completion and Submissie Designation of Waste Red				Process	d During Approval		Consultation with	Board
Alternative Compliance		Alternative Requirement o					ement of Time Exter		50% Waste	
Comprime		Accounting Syst	em			Annual Report			Annual Recyc Reports	lect Material
(04) Description of E	xpenses					<u> </u>	Ċ	bject Accou		
	(a	)		(b)	(c) .	(d)	(8)	. (f)	(9)	(h)
Classifi		ames, Job ctions Performed, 1 of Expenses		Hourly Rate or Unit Cost	Houns Worked or Quantity	Selaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
Designating one solid was Roath, Jr. L		and recycling coordinato Enviroment Health & S		lege in district \$41.03	18.0	\$ 738.54	4 1			
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05) Total 🔀		Subtotal 🛄		Page	1 of 1	\$ 738.54	s -	s -	\$ -	\$ -
				1.096	1 VI I	<b>₩ 730,04</b>	L		1.	I

State Controller's Office					Com	munity Colle	ge Mandated	Cost Manua
Program 256	INTEG	MANDATED BRATED WAST ACTIVITY CO	'E MANAGE	MENT				FORM IWM-2
(01) Claimant Sierra Joint Community College	District	(	02) Fiscal Y	ear		<u> </u>		1999-2000
(03) Reimbursable Activities: C	heck only one box per form to iden	tify the activity I	being claime	d.				
One-Time	Development of Policies and Procedures			Staff Training				
Ongoing	Completion and Submission of Plan to Board			Response to Board Process	During Approval		Consultation with E	30erd
	Designation of Waste Reduction and Recycling	g Coordinator		Maintenance of App	proved Level of Rec	luction		···
Alternative  Compliance	Alternative Requirement or Time Extension for Waste	1/1/02 for 25%		Alternative Require	ment of Time Exten	sion for 1/1/04 for	50% Waste	
	Accounting System			Annual Report			Annual Recycl Reports	ed Material
(04) Description of Expenses					0	bject Accou	nts	· · · · · · · · · · · · · · · · · · ·
Employee Classifications, Fi	(a) Names, Job unctions Performed, on of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
Diverting solid waste from landfill dispos Roath, Jr. Lynn	al or transformation facilities - implementin Enviroment Health & Safety Spec.	q plan \$41.03	17.0	\$ 697.51				
Diverting solid waste from landfill dispos Roath, Jr. Lynn	al or transformation facilities - source redu Enviroment Health & Safety Spec.	ction \$41.03	44.0	\$ 1,805.32	·			
Diverting solid waste from landfill dispos Carpenter, Ben Cash, Jeff Hinize, Matthew Roath, Jr. Lynn Wilson, Sam Recycle Trucks Diverting solid waste from landfill dispos Roath, Jr. Lynn	sal or transformation facilities - recycling General Assistant II General Assistant II Enviroment Health & Safety Spec. General Assistant II Maintenance Expense sal or transformation facilities - composting Enviroment Health & Safety Spec.	\$7.61 \$7.62 \$7.61 \$41.03 \$7.61 \$100.00 \$41.03	25.0 88.0 31.5 92.0 255.5 22.6 8.0	\$ 670.56 \$ 239.72 \$ 3,774.76 \$ 1,944.36	\$ 2,259.28			
Diverting solid waste from landfill dispos Roath, Jr. Lynn	al or transformation facilities - special was Enviroment Health & Safety Spec,	te \$41.03	48.0			-		
Procuring materials/equipment necessa Roath, Jr. Lynn	ry for maintaining approved level of reduct Environment Health & Safety Spec.	ion \$41.03	8.0	\$ 328.24				
						•		
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						· · ·		
(05) Total 🔀	Subtotal 🗔	Page 1	of 1	\$   11,948.40	\$ 2,259.28	\$	\$	\$ -

Program 255 (01) Claimant			INTE	GRATED WA	ED COSTS STE MANAG COST DETAI (02) Fiscal Y	L				FORM IWM-2
	mmunity College	e District								1999-2000
	able Activities:	Check only one bo	x per form to	identify the aci	tivity being cla	aimed.			<u> </u>	
One-Time Activities		Development of Polici	es and Procedures			Staff Training			•	<u></u>
Ongoing . Activities		Completion and Subm			· 🖂	Response to Board Process			Consultation with	Board
Alternative		Designation of Waste Alternative Requireme				Maintenance of Ap				
Compliance		25% Waste				Alternative Require		usion for 1/1/04 for :	Annual Recycl	ed Material
		Accounting Sy	/stern		L	Annual Report		bject Accou	Reports	
U4) Descriptio	on of Expenses	a)		(b)	(c)	(d)	(e)	(1)	(g)	(h)
	<b>Classifications</b> , Fu	Names, Job Inctions Performed, on of Expenses		Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
Developing, impler Roat	menting, maintainin th, Jr. Lynn	g accounting system to Enviroment Health	o track source re & Safety Spec.	duction, recycling \$41.03	, or composting 8.0					
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State Controller	's Office							Com	munity Colle	ge Mandated	Cost Manua
Program 256			INTE	GRATED WA	ED COSTS STE MANA( COST DETA	GEMENT			·	•	FORM IWM-2
01) Claimant Ierra Joint Comr	munity College	District	·		(02) Fiscal						1999-2000
	•	heck only one box per i	tom to k	lantify the ed	hithi baing a	almod			· · · · · ·		
One-Time		Development of Policies and Pa				Staff Trainir					<u> </u>
Activities	,	Completion and Submission of						During Approval		Consultation with	Board
Ongoing Activities		Designation of Waste Reductio	in and Recyc	aing Coordinator			e of Ap	proved Level of Rei	iuction .		•
Alternative Compliance		Alternative Requirement or Tim 25% Waste	ne Extension	for 1/1/02 for		Aliemative I	Require	ment of Time Exter	nsion for 1/1/04 for		· · · ·
		Accounting System				Annual R	aport		X	Annual Recyc Reporte	lect Material
04) Description				······	· · · · · · · · ·			C	bject Accou		
	(a)			(b) Hourty	(C) Hours	(d)		(8)	(f)	(g)	(h)
<b>.</b>	Employee Na lassifications, Fund and Description	ctions Performed,		Rate or Unit Cost	Worked or Quantity	Salari and Benef	j –	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
	o the Board quantiti Jr. Lynn	ies of recyclable materials or Environment Health & Safe		\$41.03	4.(	) \$ 1(	64.12				
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5) Total	X	Subtotal		Page		\$ 16	34.12	\$ -	· · · · ·	\$ -	\$ .

### FY 2000-01

## Integrated Waste Management Claim

State Controller's Office						Mandated Cost Manua		
•	CLAIM FOR F uant to Government NTEGRATED WAST	Code Section 175	61		(19) Program Number 002 (20) Date Filed UCT 0 (21) LRS Input ///			
(01) Claimant Identification N	lumber:	CC 31090			Reimbursement Claim Data			
02) Claimant Name	Sierra Jo	int Community Colle	ge District		(22) IWM-1, (03)(A)(1)(f)	1		
County of Location		Placer	ļ		(23) IWM-1, (03)(A)(2)(f)	6		
Street Address		5000 Rocklin Road			(24) IWM-1, (03)(B)(1)(f)	3		
<b>ity</b> Rocklin	State CA .	Zip Code	5677		(25) IWM-1, (03)(B)(2)(f)			
Type of Claim	Estimated Clair	in the second	bursement C	laim .	(26) IWM-1, (03)(B)(3)(f)			
	(03) Estimated	(09) Reimt	oursement	X	(27) IWM-1, (03)(B)(4)(f)	2,1		
	(04) Combined	(10) Comb	in <del>ed</del>		(28) IWM-1, (03)(B)(5)(f)	14,6		
	(05) Amended	(11) Amen	ded		(29) IWM-1, (03)(C)(1)(f)			
iscal Year of Cost	(06)	(12)	2000-2001	· :	(30) IWM-1, (03)(C)(2)(f)			
otal Claimed Amount	(07)	(13)	2000-2001	26,238	(31) IWM-1, (03)(D)(f)	5		
ess : 10% Late Penalty	L	(14)		20,230	(32) IWM-1, (03)(E)(f)			
.ess : Prior Claim Paym	ent Received	(15)			(33) fWM-1, (03)(F)(f)	6		
let Claimed Amount		(16)	- 	26,238	(34) IWM-1, (06)	7,1		
ue from State	(08)	(17)		26,238	(35) IWM-1, (08)			
Jue to State		(18)		_20,230	(36) IWM-1, (09)			
37) CERTIFICATION OF	CLAIM				1	L		
to file mandated cost clair provisions of Government I further certify that there therein, and such costs are forth in the Parameters ar claimant. The amounts for this Estia	ns with the State of Ca Code Sections 1090 to was no application othe s for a new program or nd Guidelines are identi mated Claim and/or Re	Nifornia for this progra o 1098, inclusive. Increased level of ser fifed, and all costs clai imbursement Claim a	m, and certify ant, nor any ( vices of an ex imed are sup imed are sup	y under per grant or pa dsting prog ported by s imed from	officer authorized by the com naity of perjury that I have not yment received, for reimburse jram. All offsetting savings at source documentation current the State for payment of estin the State of California that th	t violated any of the ement of costs claimed nd reimbursements set ity maintained by the mated and/or actual		
ignature of Authorized C	fficer (USE BLUE II	NK)	:		Date <u>912815</u> Director of Finance			
ype or Print Name					Title			
38) Name of Contact Per	son for Claim							
			Telephone	Number:	(858) 514-8605			

Stat	e Controller's Office				6	ommunity College Ma	andated (	Cost Manual	
Riogram 253 CLAIMISUMMARY								FORM IWM-1	
(01)	Claimant:			(02) Type of Claim		· · · · · <u>·</u> · · · · · · ·	Fis	cal Year	
Sier	ra Joint Community College District		Reimbursem		2000-2001				
	· .		:	Estimated	,				
				<u>}</u>	· · · · · · · · · · · · · · · · · · ·				
	ct Costs			Object	Accounts	<b></b>			
J3)	Reimbursable Activities	(8)	(b)	(C)	(d)	. (8)	ľ	(1)	
		Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training		<b>Fotal</b>	
	Dne-Time Activities		Сарунса	Gervices	10000				
	Development of Policies and Procedures							171.32	
		\$ 171.32	\$ -	\$ -	\$ -	\$ -	\$	171.52	
•	Staff Training	\$ 599.62	<b>\$</b> -	s -	·\$ -	\$ -	\$	599.62	
. (	Ingoing Activities								
	Completion and Submission of Plan to Board	\$ 342.64	\$ -	\$ -	<b>\$</b> -	\$	\$	342.64	
	Response to Board During Approval Process	<b>\$</b>	<b>\$</b> -	\$	\$-	<b>\$</b> -	\$	-	
	Consultation with Board	<b>\$</b> -	<b>\$</b> -	<b>\$</b> -	<b>s</b> -	<b>\$</b> -	\$	·· –	
	Designation of Waste Reduction and Recycling Coordinator	\$ 2,141.50	\$ -	\$ -	<b>\$</b> -	<b>\$</b> -	\$	2,141.50	
	Diversion and Maintenance of Approved Level of Reduction	\$ 12,918.83	\$ 1,742.98	\$ -	\$-	<b>\$</b> -	\$	14,661.81	
./	Uternative Compliance								
	Alternative Requirements or Time Extension for 1/1/02 for 25% Waste	<b>\$</b> -	\$-	\$-	\$-	<b>\$</b> -	\$	-	
	Alternative Requirements or Time Extension for 1/1/04 for 50% Waste	\$-	\$-	\$-	\$ -	<b>\$</b> -	\$	-	
•	Accounting System	\$ 656.79	<b>\$</b> -	\$` -	<b>\$</b> -	\$	\$	556.79	
•	Annual Report	<u>\$</u>	\$ -	\$ -	<b>\$</b> -	\$-	\$	-	
	Annual Recycled Material Reports	\$ 599.62	<b>s</b> -	\$ -	\$ -	<b>s</b> -	\$	599.62	
4)	Total Direct Costs	<b>\$</b> 17,330.32	\$ 1,742.98	\$ -	\$ -	\$ ·	\$	19,073.30	
d	eci Costa								
	Indirect Cost Rate			(Federally approved OMB /	4-21, FAM-29C, or 7%)	<u>-</u>		41.34%	
06) Total Indirect Costs [Line (04)(e))							\$	7,164.35	
07) Total Direct and Indirect Costs									
) )()	Reduction							$\sim$	
08) Less: Offsetting Savings								•	
09) Less: Other Reimbursements									
»	Fotal Claimed Amount	· · ·	······································	[Line	(07) - (Line (08) + Line	(09))]	\$	26,237.65	
	06/05		· · · · · · · · · · · · · · · · · · ·				L		

State Controller's	Office		<u> </u>		ED COSTS		iiiiiiii	Com	nunity Colle	ge Mandated	COSt Manua	
Program			INTE	GRATED WA	ED COSTS	SEN	IENT				FORM	
255					OST DETA						IWM-2	
(01) Claimant					(02) Fiscal Y	'ear						
Sierra Joint Community College District											2000-2001	
(03) Reimbursable	Activities: C	heck only one box per for	m to i	dentify the ac	tivity being cl	alm	ed.					
One-Time Activities		Development of Policies and Proce	dures			Sta	f Training					
					Response to Board During Approval Consultation with Bo							
Ongoing Activities	L	Completion and Submission of Plan to Board			Process Consul						BOW U	
	Designation of Waste Reduction and Recy			cling Coordinator	nordinator Maintenance of Approved L				Reduction			
Alternative Compliance					Alternative Requirement of Time Extension for 1/1/04 for 50% Waste							
						<b>A n</b>	nual Danast	· · ·		Annual Recyc	ed Natorial	
<u></u>		Accounting System			·····	7	nual Report			Reports		
(04) Description of	Expenses (a			(5)		ŀ			bject Accou		(h)	
•	-	-		(b) Hourly	(c) Hours		(d)	(8)	(f)	(g)		
	Employee N sifications, Fun and Description	ctions Performed,		Rate	Worked . or	Ì	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	
<u></u>				Unit Cost	Quantity	┢╍				· · · · · · · · · · · · · · · · · · ·		
Developing the necess	arv district notice	ies and omcedures								· ·	-	
Roath, Jr		Enviroment Health & Safety S	Spec.	\$42.83	<b>4.0</b>	\$	171.32		-		÷	
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(05) Total [	x	Subtotal		Page 1								
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.         One-Time         Activities         Development of Poicies and Procedures         X       Staff Training         Ongoing       Completion and Submission of Plan to Board         Process       Response to Board During Approval         Congoing       Completion and Submission of Plan to Board         Activities       Designation of Waste Reduction and Recycling Coordinator         Atternative       Atternative Requirement or Time Extension for 1/1/02 for         Alternative Requirement or Time Extension for 1/1/02 for       Atternative Requirement of Time Extension for 1/1/04 for 50% Waste         Compliance       25% Waste       Annual Report         (04) Description of Expenses       Object Accounts         (a)       (b)       (c)         (a)       (b)       (c)         (a)       (b)       (c)         (a)       (b)       (c)         (b)       (c)       (d)         (a)       (b)       (c)         (b)       (c)       (d)         (a)       (b)       (c)         (b)       (c)       (d)         (a)       (b)       (c)         (b)<	Program 256		INT	EGRATED W	COST DETA	iL	Com			FORM IWM-2		
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One-Time       Development of Policies and Procedures       X       Staff Training         Ongoing       Completion and Submission of Plan to Board       Response to Board During Approval       Consultation with Board         Ongoing       Designation of Waste Reduction and Recycling Coordinator       Maintenance of Approved Level of Reduction         Alternative       Designation of Waste Requirement or Time Extension for 1/1/02 for 25% Waste       Maintenance of Approved Level of Reduction         Alternative       Alternative Requirement or Time Extension for 1/1/02 for 25% Waste       Alternative Requirement of Time Extension for 1/1/04 for 50% Waste         Compliance       25% Waste       Annual Recycled Material Report       Annual Recycled Material Reports         (04) Description of Expenses       (b)       (c)       (d)       (e)       (f)       (g)       (h)         Cleassifications, Functions Performed, end Description of Expenses       Object Accounts       Saleries       Assets       Training         Training district staff on the requirements and implementation of the plan       (c)       (c)       (c)       (c)       Fixed       Training		y College I	District		(02) Fiscal 1	(ear				2000-200		
Activities       Development of Policies and Procedures       X       Staff Training         Ongoing Activities       Completion and Submission of Pien to Board       Response to Board During Approval Process       Consultation with Board         Atternatives       Designation of Waste Reduction and Recycling Coordinator       Maintonance of Approved Level of Reduction         Alternatives       Alternative Requirement or Time Extension for 1/1/02 for 25% Waste       Atternative Requirement of Time Extension for 1/1/04 for 50% Waste         Compliance       Ascounting System       Annual Report       Annual Reports         (04) Description of Expenses       (b)       (c)       (d)       (e)       (f)       (g)       (h)         Classifications, Functions Performed, and Description of Expenses       Only of Expenses       Saleries and classifications, Functions Performed, and Description of Expenses       Fixed Assets       Training		tivities: C	heck only one box per form to	o identify the ac	stivity being cl	aimed.						
Ongoing Activities       Compliance       Process       Consultation with rotard         Atternative Compliance       Designation of Waste Reduction and Recycling Coordinator       Maintenance of Approved Level of Reduction         Atternative Compliance       Atternative Requirement or Time Extension for 1/1/02 for 25% Waste       Atternative Requirement of Time Extension for 1/1/04 for 50% Waste         Accounting System       Annual Report       Annual Reports         (04) Description of Expenses       Object Accounts         (a)       (b)       (c)         (a)       (b)       (c)         (a)       (b)       (c)         (a)       (b)       (c)         (b)       (c)       (d)         (c)       (c)       (d)         (c)       (c)       (d)         (a)       (b)       (c)         (a)       (b)       (c)         (d)       (c)       (f)         (a)       (c)       (c) <th></th> <th></th> <th>Development of Policies and Procedure</th> <th>5</th> <th>, 🖾</th> <th>Staff Training</th> <th></th> <th></th> <th></th> <th></th>			Development of Policies and Procedure	5	, 🖾	Staff Training						
Designation of Waste Reduction and Recoding Coordinator      Maintenance of Approved Level of Reduction      Atternative     Compliance     Atternative Requirement of Time Extension for 1/1/02 for     Atternative Requirement of Time Extension for 1/1/04 for 50% Waste      Accounting System     Annual Report     Annual						Process			Consultation with I	Board .		
Complemente       Annual Report       Annual Reports         Accounting System       Annual Report       Annual Recycled Material Reports         (04) Description of Expenses       Object Accounts         (a)       (b)       (c)       (d)       (e)       (f)       (g)       (h)         Employee Names, Job       Hourity       Hours       Salaries       Materials       Contract       Fixed       Travel and         Clessifications, Functions Performed, and Description of Expenses       Or       Ounit Cost       Quantity       Benefits       Supplies       Servicee       Assets       Training		 	Alternative Requirement or Time Extens									
(04) Description of Expenses (a) (b) Clessifications, Functions Performed, end Description of Expenses (b) (c) (b) (c) (c) (c) (d) (e) (f) (g) (h) Houris Rate or Or Ounity Rate or Ounity Rate Or Quantity Benefits Salarie	Compliance				·				Annual Recycl	ed Material		
(a)     (b)     (c)     (d)     (e)     (f)     (g)     (h)       Employee Names, Job Classifications, Functions Performed, and Description of Expenses     Hourity Rate or Unit Cost     Hours Noticed or Quantity     Selaries and Benefits     Materials and Supplies     Contract Services     Fixed Assets     Travel an Training	04) Description of Ex	Denses			·	1		blect Accou				
Clessifications, Functions Performed, and Description of Expenses Rate or or Benefits Supplies Contract Fixed Travel and Unit Cost Quantity Benefits Supplies Contract Fixed Travel and Supplies Services Assets Training			)	(b)	(c)	(d)		· · · · · ·		(h)		
Training district staff on the requirements and implementation of the plan Roadh, Jr. Lynn Environent Health & Batriey Spec. 542.85 14.0 \$ 599.62	Classific	ations, Fund	ctions Performed,	Rate	Worked or	and	and			Travel and Training		
	inaining district staff on the Roath, Jr. Ly	requirement na	ts and implementation of the plan Enviroment Health & Safety Spec	. \$42.83	14.0	\$ 599.62	-					
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State Controller's	Office			MANDA	TED COSTS	· · ·	com	munity Colle	ge Mandated	Cost Manua
Program 256			INTE	GRATED W						FORM
01) Claimant Sierra Joint Commu	inity College [	District			(02) Fiscal Y	(ear				2000-2001
	Activities: Ch	heck only one box per	r form to i	identify the ac	tivity being cl	aimed.				
One-Time Activities		Development of Policies and	Procedures			Staff Training				
Ongoing Activities		Completion and Submission				Response to Board Process			Consultation with E	loard .
Alternative		Designation of Waste Reduct					proved Level of Rei 	duction  nsion for 1/1/04 for (	50% Wasie	
Compliance .		25% Waste Accounting System	n			Annual Report			Annual Recycl Reports	oci Matorial
(04) Description of	Expenses	<u></u>					·····	bject Accou		<u>.</u>
	(a)	······································		(b)	(c)	(d)	(e)	(f)	(9)	(h)
Cless	Employee Na silications, Func and Description	tions Performed,		Hourly Rate or Unit Cost	Hours Worked or Quentity	· Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
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	•									

State Controller's	Office		•			Com	munity Colle	ge Mandated	Cost Manual
Program 255		INTI	EGRATED WA	TED COSTS	GEMENT				FORM IWM-2
(01) Claimant				(02) Fiscal					
Sierra Joint Comm	unity College	District		()2) 1 1000			۰ -		2000-2001
	Activities: C	heck only one box per form to	identify the ac	tivity being cl	aim <del>e</del> d.				
One-Time Activities		Development of Policies and Procedures	i		Staff Training				
Ongoing		Completion and Submission of Plan to B	oard		Response to Board Process	During Approval		Consultation with	Board
Activities		Designation of Waste Reduction and Red	ycling Coordinator		Maintenance of Ap	proved Level of Re	duction		
Alternative Compliance		Allomative Requirement or Time Extensi 25% Waste	on for 1/1/02 for	Ē	Alternative Require	ment of Time Exis	nsion for 1/1/04 for	50% Waste	
		Accounting System			Annual Report	-		Annual Recyc Reports	led Material
(04) Description of	Expenses					C	bject Accou	nte	
	(a)	)	(b)	(c)	(d)	(e)	(f)	(9)	(h)
	Employee Na sifications, Fundand Description	clions Performed,	Hourly Rate or Unit Cost	Hours Worked Or Quantity	Selaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
Designating one solid w	vaste reduction a	nd recycling coordinator for each co	lege in district						
Roath, Jr	. Lynn	Enviroment Health & Safety Spec.	\$42.83	50.0	\$ 2,141.50				
	•				•				
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(05) Total []	X]	Sublotal 🗔	Page 1	lhf1	\$ 2,141.50	\$ -	\$ -	s -	s -
lew 06/05	<u> </u>				▼ 2,191.00	•	<b>•</b> •	-	-

<u>State Co</u>	ntroller's Office					COTTA	munity Colle	ge Mandated	Cost Manu
Program		INTE	MANDAT	ED COSTS	EMENT				FORM
255				OST DETAI					IWM-2
01) Clai				(02) Fiscal Y	'ear				
Sierra Jo	int Community College I	District					··		2000-2001
		heck only one box per form to	identify the act	vity being cl	aimed.				
One-Tim Activities		Development of Policies and Procedures			Staff Training			•	
Orgoing	· □	Completion and Submission of Plan to Bo	pard		Response to Boar Process	d During Approval		Consultation with	Board
Ongoing Activities		Designation of Waste Reduction and Rec	ycling Coordinator	: . [X]		sproved Level of Re	duction		
Alternati Complia		Alternative Requirement or Time Extensio 25% Waste	on for 1/1/02 for		Alternative Requir	ement of Time Exter	nsion for 1/1/04 for		
		Accounting System			Annual Report	<b>i</b> .		Annual Recycl Reports	eci Material
04) Des	cription of Expenses	• • • • • • • • • • • • • • • • • • •			·	C	bject Accou		
	(a)	· · · · · · · · · · · · · · · · · · ·	(b)	(c)	(d)	(8)	(f)	(9)	(h)
·	Employee Na Clessifications, Fund and Description	tions Performed,	Hourty Rate or Unit Cost	Hours Worked or Quantity	Salaries end Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
)iventing s	olid waste from landfill dispos Roath, Jr. Lynn	al or transformation facilities - implemented in the second	menting plan \$42.83	27.0	\$ 1,156.41				
)iverting s	olid waste from landfill dispos Roath, Jr. Lynn	al or transformation facilities - source Enviroment Health & Safety Spec.	e reduction \$42.83	32.0	\$ 1,370,56				
u antina a a				02.0	. Hereise				
vverung s	Roath, Jr. Lynn	al or transformation facilities - recycl Enviroment Health & Safety Spec.	\$42.83	131.0	\$ 5,610.73				
	Recycle Trucks Nobles-Grimes, Nancy	Maintenance Expenses General Assistant II	\$100.00 \$7.63	17.4	\$ 1,361.96	\$ 1,742.98	-		· .
•	Rennia, Jamie	General Assistant II	\$7.63	37.0	\$ 282.31				
	Scharflenberg, Jon	General Assistant II	\$7.63	108.0	\$ 824.04		-		
Diverting si	olid waste from landfill dispos Roath, Jr. Lynn	al or transformation facilities - compo Enviroment Health & Safety Spec.		11.0	\$ 471.13				
Diverting s	olid waste from landfill dispos	al or transformation facilities - specia	al waste					· .	
	Roath, Jr. Lynn	Enviroment Health & Safety Spec.	\$42.83	30.0	\$ 1,284.90				
nocuring n	naterials/equipment necessar Roath, Jr. Lynn	ry for maintaining approved level of n Enviroment Health & Safety Spec.	eduction \$42.83	13.0	\$ 556.79				· ·
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	<u>.      .                             </u>	· · · · · · · · · · · · · · · · · · ·							
05)	Totai 🔀	Subtotal 🗆	Page 1	of 1	\$ 12,918.83	\$ 1,742.98	\$.	\$ -	\$ -

State Controller	s Office						Çolî	) munity Colle	ge Mandated	Cost Manua
Program 255			ÌN	TEGRATED W	TED COSTS ASTE MANA COST DETA	GEMENT	•			FORM IWM-2
(01) Claimant Sierra Joint Comn	nunity College	District			(02) Fiscal	Year				2000-2001
(03) Reimbursabl	e Activities: C	check only c	one box per form t	o identify the a	ctivity being c	laimed.				
One-Time Activities		Development	of Policies and Procedur	85	· 🗂	Staff Training				
Ongoing Activities		Completion a	nd Submission of Plan to	Board		Response to Boar Process	d During Approval		Consultation with I	Board
			of Waste Reduction and F			Maintenance of A	pproved Level of Re	duction		
Alternative Compliance		Alternative R 25% Waste	equirement or Time Exter	eion for 1/1/02 for		Allemative Requir	ement of Time Exte	nsion for 1/1/04 for	50% Waste	
		Account	ing System			Annual Report	ι.		Annual Recycl Reports	ed Materiał
(04) Description of							(	)bject Accou		
	(a	•		(b) Hourty	(c) Hours	(d)	(e)	(1)	(g)	(h)
Cie	Employee N Issifications, Fun and Description	ctions Perfor		Rate or Unit Cost	Worked or Quentity	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
Developing, implemen Roath, J	iting, maintaining Ir. Lynn	accounting sy Environment	vslem to track source Health & Safety Spe	reduction, recyclin c. \$42.83	n, or compositing 13.0	<b>\$</b> 556.79				
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Program 255			INTE	GRATED WA	TED COSTS STE MANA( COST DETAI	L	•			FORM IWM-2
(01) Claimant Sierra Joint Commi	inity College	District			(02) Fiscal \	(ear		••		<b>2000-200</b> 1
	Activities: C	heck only one box per fi	orm to I	dentify the ac	tivity being cl	aimed.		·····		
One-Time Activities		Development of Policies and Pr	ocedures			Staff Training				
Ongoing Activities		Completion and Submission of I				Response to Board Process			Consultation with I	Board
Alternative Compliance		Designation of Waste Reduction Alternative Requirement or Time 25% Waste			· · · · · · · · · · · · · · · · · · ·		proved Level of Rei 	luction  Ision for 1/1/04 for 5	i0% Waste	. <u></u>
Comprision		Accounting System		·		Annual Report		<b>X</b> .	Annual Recycl	ed Material
(04) Description of	Expenses					· · · ·	·	bject Accour	Reports	
		ames, Job ctions Performed,		(b) Hourty Rate or	(C) Hours Worked or	(d) Selaries and	(e) Materials end	(f) Contract Services	(g) Fixed Assets	(h) Travel end Training
	and Description			Unit Cost	or Quantity	Benefits	Supplies	Services	A5565	* (cm m)
Reporting annuality to the Roath, Jr.		ies of recyclable materials co Enviroment Health & Safet	lieched y Spec.	\$42.83	14.0	\$ 599.62				
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#### FY 2003-04

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	CLAIM FOR PA suant to Government ( NTEGRATED WASTE	Code Section 17561			(19) Program Number 002 (20) Date File C _ 0 6 (21) LRS Input//	256 <b>11 COULCA</b>
01) Claimant Identification N	iumber:	CC 31090			Reimbursemer	nt Claim Data
02) Claimant Name	Sierra Join	t Community College	District		(22) IWM-1, (03)(A)(1)(f)	<u>.                                    </u>
County of Location		Placer			(23) IWM-1, (03)(A)(2)(f)	
Street Address		5000 Rocklin Road	<u> </u>		(24) IWM-1, (03)(B)(1)(f)	•
Xity Rocklin	State CA	Zip Code 956			(25) fWM-1, (03)(B)(2)(f)	· · · · · · · · · · · · · · · · · · ·
Type of Claim	Estimated Claim		rsement C	alm		
	(03) Estimated	(09) Reimbu	sement	X	(26) IWM-1, (03)(B)(3)(f)	
	(04) Combined	(10) Combin			(27) IWM-1, (03)(B)(4)(f)	2
					(28) IWM-1, (03)(B)(5)(f)	14
-	(05) Amended	(11) Amende			(29) IWM-1, (03)(C)(1)(f)	
iscal Year of Cost	(06)		03-2004		(30) IWM-1, (03)(C)(2)(f)	
otal Claimed Amount	(07)	(13) \$		24,857	(31)1WM-1, (03)(D)(f)	
.ess : 10% Late Penalty	1	(14) \$		-	(32) IWM-1, (03)(E)(f)	
ess : Prior Claim Paym	ent Received	(15) \$		-	(33) IWM-1, (03)(F)(f)	
let Claimed Amount	······	(16)		24,857	(34) IWM-1, (06)	. 6
Due from State	(08)	(17)		24,857	(35) NMM-1, (08)	
Jue to State		(18)			(36) IWM-1, (09)	
to file mandated cost clair		iornia for this program,			fficer authorized by the com alty of perjury that I have not	
I further certify that there herein, and such costs an forth in the Parameters ar claimant. The amounts for this Esti costs set forth on the atta	e for a new program or in nd Guidelines are identific mated Claim and/or Rein	ncreased level of service ad, and all costs claim nbursement Claim are	ed are supp hereby clai	isting prog ported by s med from	ment received, for reimburse ram. All offsetting savings a ource documentation current the State for payment of esti the State of California that th	nd reimbursements s iy maintained by the mated and/or actual
I further certify that there herein, and such costs an forth in the Parameters ar claimant. The amounts for this Estin costs set forth on the atta correct.	e for a new program or in nd Guidelines are identifie mated Claim and/or Rein ched statements. I certif	icreased level of servic ad, and all costs claim nbursement Claim are ly under penalty of per	ed are supp hereby clai	isting prog ported by s med from	ram. All offsetting savings a ource documentation current the State for payment of esti the State of California that th Date <u>M(28/5</u> Director of Finance	nd reimbursements s iy maintained by the mated and/or actual
I further certify that there herein, and such costs an forth in the Parameters ar claimant. The amounts for this Estin costs set forth on the atta correct. Signature of Authorized C	e for a new program or in nd Guidelines are identified mated Claim and/or Rein ched statements. I certif Officer (USE BLUE INI MCC	icreased level of servic ad, and all costs claim nbursement Claim are ly under penalty of per	ed are supp hereby clai	isting prog ported by s med from	ram. All offsetting savings a ource documentation current the State for payment of esti the State of California that th Date $\Im(28/5)$	nd reimbursements s iy maintained by the mated and/or actual
I further certify that there herein, and such costs an forth in the Parameters ar claimant. The amounts for this Esti costs set forth on the atta correct. Signature of Authorized C	e for a new program or in nd Guidelines are identified mated Claim and/or Rein ched statements. I certif Officer (USE BLUE INI MCC	icreased level of servic ed, and ell coets claim nbursement Claim are fy under penalty of per K)	ed are supp hereby clai	isting prog ported by a med from he laws of	ram. All offsetting savings a ource documentation current the State for payment of esti the State of California that th Date <u>M(28/5</u> Director of Finance	nd reimbursements s iy maintained by the mated and/or actual

	e Controller's Office							· .		in a second second second		
	2.56	•	IN	MAND/ TEGRATED W CLAIN	ASTE	MANAGEM	ENT			ommunity College M		FORM WM-1
01)	Claimant:			·		(02) Type	of Claim	÷			F	iscal Year
Sier	ra Joint Community College District					Re	simbursemen	nt	X		2	003-2004
						Es	timated					
Dire	ct Costs						Object A	ccoun	ts			
03)	Reimbursable Activities		(a)	(b)		(	c)		(d)	(8)		(1)
			ries and mefits	Materials Supplie		Con	tract rices		Fixed Assets	Travel and Training		Total
. (	Dne-Time Activities											
	Development of Policies and Procedures	\$	47.69	\$		\$	-	\$	-	\$ -	\$	47.69
!	Staff Treining	\$	333,83	\$	÷	\$		\$	-	<b>\$</b> -	\$	333.83
3, (	Dingoing Activities											
	Completion and Submission of Plan to Board	\$	286.14	s	- - -	\$	-	\$	-	\$ -	\$	296.14
2	Response to Board During Approval Process	\$	-	\$	-	\$	-	\$	· · ·	\$ -	\$	•
	Consultation with Board	\$	-	\$	-	\$	• -	\$	•	<b>\$</b> .	\$	•
	Designation of Waste Reduction and Recycling Coordinator	\$	2,336.81	\$		\$	· -	\$	-	\$ -	\$	2,336.81
	Diversion and Maintenance of Approved Level of Reduction	\$	12,192.68	\$ 2,	238.75	s		\$	•	s .	\$	14,431.43
	Atternative Compliance											
	Alternative Requirements or Time Extension for 1/1/02 for 25% Waste	\$		\$	-	- \$	-	\$	•	\$ -	\$	-
2	Atternative Requirements or Time Extension for 1/1/04 for 50% Waste	\$	-	.\$	· •	\$		\$		\$ -	\$	` <u>-</u>
).	Accounting System	\$	619.97	\$	•	\$		\$	 -	\$ -	\$	619.97
	Annual Report	\$		s		\$		\$	 _	s -	\$	•
	Annual Recycled Material Reports	<b>\$</b> .	524.59	\$	•	\$		\$	· -	\$ -	\$	524,59
04)	Total Direct Costs	\$	16,341.71	<b>\$</b> 2,2	38.75	\$		\$		\$ -	\$	18,580.46
dli	rect Costs								·····	··· ·		·
)5)	Indirect Cost Rate					[Federally app	roved OMB A-2	H, FAM-	29C, or 7%)			38.41%
D6)	Total Indirect Costs	<u> </u>		-		jil.ine (05) x in	es (04)(a)]			<u> </u>	\$	6,276.85
)7)	Total Direct and indirect Costs					(Line (04)(f) +	line (06))				\$	24,857.31
0	Reduction											
_	Less: Offsetting Savings			*			-			······	\$	
)9)	Less: Other Reimbursements		·	-					·	`.	\$	<u> </u>
0).	Total Cielmed Amount			·			iLine //	 07) - 11	ine (08) + Line	(09))]	\$	24,857.31
	06/05				-			·/ (*	/ - ===0	· ///	L	

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State Controller's Off	ice		·	MANDAT	ED COSTS		Con	munity Colle	ge Mandated	T
256	·		INTE	GRATED WA	OST DETA	n.				FORM IWM-2
01) Claimant Ilerra Joint Community	College Dist	irict			02) Fiscal '	Year				2003-200
)3) Reimbursable Act One-Time	ivities: Chec	k only one box per	form to	identify the act	ivity being c	laimed.				
Activities	X De	velopment of Policies and	Procedures			Staff Training				
Ongoing	<b>○ ○</b>	mpletion and Submission of	of Plan to Bo	ard		Response to Bi Process	bard During Approval		Consultation with I	Board .
Activities		signation of Waste Reduct		••••		Maintenance of	Approved Level of R	eduction		
Alternative Compliance		emative Requirement or Ti % Waste	me Extensio	n for 1/1/02 for		Allemative Req	uirement of Time Edu	ension for 1/1/04 for		
		ccounting System	<u>ו</u>			Annual Rep	ort		Annual Recycl Reports	ed Material
04) Description of Exp	enses (a)			(b)	(c)	(d)	(e)	Object Accourt	nts (9)	(h)
Classifica	mployee Name stions, Function Description of E	s Performed,		Hourty Rate. or Unit Cost	(C) Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
eveloping the necessary d Roath Jr., Lyn	istrict policies ar n En	nd procedures ivirormental Health & S	efety Spec	\$47.69	1.	D \$ 47.0	<b>69</b>			
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State Controller's C	Office				ED COSTS		com	munity Colle	ge Mandated	Cost Manua
256			INTE	GRATED WA	STE MANAG	L		···.		FORM IWM-2
01) Claimant Sierra Joint Commun	nity College I	District			02) Fiscal 1	/ear				2003-2004
03) Reimbursable / One-Time	Activities: Ci	neck only one box p	er form to	identify the act	ivity being cl	aimed.				
Activities		Development of Policies a	nd Procedures			Staff Training				<u>.</u>
Ongoing Activities		Completion and Submissic Designation of Waste Red				Response to Board Process Maintenance of Ap		duction	Consultation with F	loard
Alternative Compliance		Alternative Requirement of 25% Waste						nsion for 1/1/04 for t	50% Waste	
•		Accounting Syste	əm			Annual Report			Annual Recycle Reports	od Material
04) Description of I		· · ·			· · · · · · · · · · · · · · · · · · ·			Disject Accou		
	(a) Employee Na fications, Func nd Description	mes, Job tions Performed,		(b) Hourly Rate or Unit Cost	(C) Hours Worked or Quantity	(d) Salaries and Benefits	(0) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
•										

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Compliance 14) Description of Expe Em Classification and De	tties: Check only  tties: Check only  Developmen  X  Completion a  Attendive R  25% Waste  Attendive R  25% Waste  (a)  bloyee Names, Job ons, Functions Perfor scription of Expense  te Agency Model Integ	nt of Policies and Procedure and Submission of Plan to E of Waste Reduction and Ra Requirement or Time Edens t <b>ling System</b> rmed,	IS Board scycling Coordinat sion for 1/1/1/2 for (b) Hourly Rete or Unit Coet Init Coet	(02) F	iscal Y eing cla	ear Staff Trainie Response t Process Maintenanc Alternative Annual R (d) Satari enc Benel	to Board I ce of Appr Requirem Report		duction nsion for 1/1/04 for Dbject Accou	Annual Recycle Reports	
lerra Joint Community ( )3) Reimbursable Activ Die-Time Activities Drigoing Activities Atternative Compilance (A) Description of Expe Ém Classificati and De completing/submitting the Sta	tties: Check only  tties: Check only  Developmen  X  Completion a  Attendive R  25% Waste  Attendive R  25% Waste  (a)  bloyee Names, Job ons, Functions Perfor scription of Expense  te Agency Model Integ	nt of Policies and Procedure and Submission of Plan to E of Wasie Reduction and Re Requirement or Time Extens tting System tring System med, 35	IS Board scycling Coordinat sion for 1/1/1/2 for (b) Hourly Rete or Unit Coet Init Coet	activity bi	eking clean	imed. Staff Traini Response t Process Maintenanc Alternative Annual R (d) Salari Benel	to Board I se of Appr Requirem Report Report	oved Level of Re earlt of Time Extended (9) Materials and	nsion for 1/1/04 for Dbject Accosu (f) Contract	50% Wasie Annual Recyck Reports Ints (g) Fixed	Board ad Material (h) Travel and
Die-Time Activities Dingoing Activities Mernative Compliance (4) · Description of Expe Ém Classificati and De completing/submitting the Sta	Developmen     Z     Completion 4     Designation     Designation     Alternative R     25% Waste     Account rsses     (a)     bloyee Names, Job ons, Functions Perfor     scription of Expense le Agency Model Integ	nt of Policies and Procedure and Submission of Plan to E of Wasie Reduction and Re Requirement or Time Extens tting System tring System med, 35	IS Board scycling Coordinat sion for 1/1/1/2 for (b) Hourly Rete or Unit Coet Init Coet	x [	c)	Staff Traini Response t Process Maintenanc Alternative Annual R (d) Salari enc Benel	to Board I se of Appr Requirem Report Report	oved Level of Re earlt of Time Extended (9) Materials and	nsion for 1/1/04 for Dbject Accosu (f) Contract	50% Wasie Annual Recyck Reports Ints (g) Fixed	ed Material (h)
ctivities ingoing ctivities iternative compliance 4) Description of Expe Ém Classification and De mpleting/submitting the Sta	Completion of Designation     Designation     Alternative R     25% Waste     Account     Asses     (a)     Doloyee Names, Job     ons, Functions Perfor     scription of Expense     te Agency Model Integ	end Submission of Plan to E of Waste Reduction and Re Requirement or Time Extens ting System rmed, as	Board ecycling Coordinal sion for 1/1/02 for (b) Hourly Rate or Unit Coat Long Pan	x C	C)	Response t Process Maintenanc Alternative Annual R (d) Salari enc Benel	to Board I se of Appr Requirem Report Report	oved Level of Re earlt of Time Extended (9) Materials and	nsion for 1/1/04 for Dbject Accosu (f) Contract	50% Wasie Annual Recyck Reports Ints (g) Fixed	ed Material (h)
Activities Compliance (4) Description of Expe Ém Classification and De completing/submitting the Sta	Designation     Alternative R     25% Waste     Account     Asses     (a)     okoyee Names, Job ons, Functions Perfor     scription of Expense     te Agency Model Integ	of Waste Reduction and Re Requirement or Time Extens tting System rmed, as	(b) Hourly Rate or Unit Cost	(( Ho Wo Que	c) urs rked x	Process Maintenanc Alternative Annual R (d) Salari Benel	Requirem Requirem Report Report	oved Level of Re earlt of Time Extended (9) Materials and	nsion for 1/1/04 for Dbject Accosu (f) Contract	50% Wasie Annual Recyck Reports Ints (g) Fixed	ed Material (h)
Atternative Compliance (4) Description of Expe Em Classification and De completing/submitting the Sta	Alternative R 25% Waste Account Inses (a) bloyee Names, Job ons, Functions Perfor isoription of Expenses	Requirement or Time Edgens tling System rmed, 35 grated Waste Managem	(b) Hourly Rate or Unit Cost	(( Ho Wo Que	c) urs rked x	Alternative Annual R (d) Salari end Benel	Requirem Report	ent of Time Extends (0) (0) Materials and	nsion for 1/1/04 for Dbject Accosu (f) Contract	Annual Recycle Reports Ints (g) Fixed	(h) Travel and
Compliance (4) Description of Expe Em Classification and De completing/submitting the Sta	25% Waste	tling System med, as grated Waste Managem	(b) Hourity Rate or Unit Cost	(i Ho Wo Cus	c) urs rked x ntity	Annual R (d) Salari enc Benel	leport ) ies d fits	(e) Meterials and	Dbject Accou	Annual Recycle Reports Ints (g) Fixed	(h) Travel and
Èm Classificati and De ompleting/submitting the Sta	nses (a) oloyee Names, Job ons, Functions Perfor scription of Expense	rmed, 35 grated Waste Managem	Hourty Rate or Unit Cost	Ho Woi Qua	c) urs rked ar intity	(d) Salari Benel	) ios i fits	(e) Materials and	(f) Contract	Reports Ints (g) Fixed	(h) Travel and
Classificati and De 	(a) ployes Names, Job ons, Functions Perfor scription of Expense te Agency Model Inter	grated Waste Managem	Hourty Rate or Unit Cost	Ho Woi Qua	uns rked r ntity	Salari and Benel	ies 1 fits	(e) Materials and	(f) Contract	(g) Fixed	Travel and
Classificati and De 	oloyee Names, Job ons, Functions Perfor scription of Expense te Agency Model Inter	grated Waste Managem	Hourty Rate or Unit Cost	Ho Woi Qua	uns rked r ntity	Salari and Benel	ies 1 fits	Materials and	Contract	Fixed	Travel and
Completing/submitting the Sta Roath Jr., Lynn	le Agency Model Inter Environnen	grated Waste Managem Ital Health & Safety Spa	nent Plan ed \$47.	59	6.0	\$2	:86.14				
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5) Total X	Subtotal		. 	je 1 of 1		\$ 28	58.14	5 -	s	s -	\$ -

State Controller's Program			INTE	MANDA GRATED W	TED COSTS			munity Colleg		FORM
255					COST DETA	IL				IWM-2
01) Claimant Ierra Joint Commi	unity College	District			(02) Fiscal `	rear				2003-200
03) Reimbursable	Activities: C	heck only one bo	x per form to	identify the ac	tivity being c	laimed.				
One-Time Activities		Development of Polici	es and Procedures			Staff Training				
Ongoing		Completion and Subm	ission of Plan to Bo	ward .	; 🗖	Response to Boar Process	d During Approval		Consultation with	Board
Activities	X.	Designation of Waste	Reduction and Red	yoling Coordinator	: 🗖	Maintenance of A	proved Level of Re	duction		
Alternative Compliance		Alternative Requireme 25% Waste	nt or Time Edensk	on for 1/1/02 for		Allemative Requir	ement of Time Exte	nsion for 1/1/04 for 5		
		Accounting Sy	stem	<i>.</i>		Annual Report			Annual Recyc Reports	ied Material
(04) Description of				(L)				bject Accoun		(1)
	(a Employee N	· ·		(b) Hounty	(c) Hours	(d) Selaries	(e) Materials	· (f)	(g)	(h) Travel and
	sifications, Fun and Description	ctions Performed, n of Expenses		Rate or Unit Cost	Worked or Quantity	and Benefits	and Supplies	Contract Services	Fixed Assets	Training
			_							-
Designating one solid w Roath Jr.	raste reduction : , Lynn	and recycling coordin Enviromental Healt	ator for each coi th & Safety Spec	lege in district \$47.69	49.0	<b>\$</b> 2,336.81				
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05) Total [	X	Subtotal 🗔			1 of 1	\$ 2,336.81	s .	\$ -	\$ -	<b>\$</b> -

State Controller's Office		MANDAT	ED COSTS			munity Colle		
256	INTE	GRATED WA	STE MANAG	EMENT				FORM
	· · · · · · · · · · · · · · · · · · ·	ACTIVITY O	OST DETAI	L				
01) Claimant Slerra Joint Community College	District		(02) Fiscal Y	'ear				2003-2004
03) Reimbursable Activities: C	heck only one box per form to	identify the act	ivity being cla	aimed.				
One-Time Activities	Development of Policies and Procedures			Staff Training				
Ongoing	Completion and Submission of Plan to Br	bard		Response to Board Process	rd During Approval		Consultation with	Board
Activities	Designation of Waste Reduction and Rec	cycling Coordinator		Maintenance of J	oproved Level of R	aduction		
Alternative Compliance	Allemative Requirement or Time Extensi 25% Waste	on for 1/1/02 for		Alternative Requ	irement of Time Ext	ension for 1/1/04 for i		
·	Accounting System			Annual Repo	rt	· 🗖	Annual Recyc Reports	led Neterial
04) Description of Expenses					•	Object Account	nts ·	·
(a	)	(b)	(c)	(d)	(8)	(1)	(g)	(h)
Employee N Classifications, Fun and Description	ctions Performed,	Hourty Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Metorials and Supplies	Contract Services	Fixed Assets	Travel and Training
	······································				- <u> </u>	+		
Diverting solid wasle from landfill dispo Roath Jr., Lynn	sal or transformation facilities - imple Enviromental Health & Sefety Spe		12.0	\$ 572.2	8			
Nverting solid waste from landfill dispo Roath Jr., Lynn	sal or transformation facilities - sourc Enviromental Health & Safety Spe		45.0	<b>\$</b> .2,146.0	5			
iverting solid waste from landfill dispo Roeth Jr., Lynn	sal or transformation facilities - recyc Enviromental Health & Safety Spe		146.0	\$ 6,962.7	4			
Recycle Trucks	Maintenance Expenses	\$100.00	22.4		\$ 2,238.7	5		
McMurtry, Josh	General Assistant	\$9.31	70.0	\$ 651.7	0		-	
Diverting solid waste from landfill dispo Roath Jr., Lynn	sal or transformation facilities - comp Enviromental Health & Safety Spe		• , <b>8.0</b>	\$ 381.5	2	:		
Diverting solid waste from landfill dispo Roath Jr., Lynn	sal or transformation facilities - speci Environmental Health & Safety Spe		24.0	<b>\$</b> 1,144.5	6			
Procuring materials/equipment necessa Roeth Jr., Lynn	ry for maintaining approved level of a Enviromental Health & Safety Spe		7.0	\$ 333.8		1		
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05) Total 🔀	Subtotal 🗆	Page	oft	\$ 12,192.6	8 \$ 2,238.70		s -	\$ -

Phorem 256			INTE	EGRATED WA	COST DETA	GEMENT JL				FORM IWM-2
01) Claimant Slerra Joint Comm	unity College	District	•		(02) Fiscal	Year			•	2003-2004
	Activities: C	heck only one box p	er form to	identify the ac	tivity being c	laimed.				
One-Time		Development of Policies ar	nd Procedures			Staff Training	_			
Ongoing		Completion and Submissio	n of Plan to Bé	oard		Response to Boa Process	rd During Approval		Consultation with I	ioerdi
Activities		Designation of Waste Red	uction and Rec	cycling Coordinator		Maintenance of /	oproved Level of Re	duction		
Alternative Compliance	. 🗆	Alternative Requirement or 25% Waste	Time Extensi	on for 1/1/02 for		Alternative Requi	rement of Time Exte	usion for 1/1/04 for	50% Wasie	
		Accounting Syste	em .			Annual Repor	t		Annual Recycl Reports	ed Material
04) Description of	Expenses			,		}	C	bject Accou	nte	<u> </u>
· .	(a	)		(b)	(c)	(d)	(8)	(f)	(g)	(h)
	Employee N sifications, Fun and Description	ctions Performed,		Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
leveloping, implementi Roath Jr.,	ing, maintaining , Lynn	accounting system to tra Environental Health &	ck source re Salety Spec	duction, recycling \$47.69		<b>\$</b> 619.97	7			
			<i>,</i>							
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Program 255 (01) Claimant		INT.	EGRATED WA	COST DETAL	L				FORM IWM-2
Sierra Joint Communit	y College	District		(02) Fiscal Y	(ear		-		2003-200
	tivities: C	heck only one box per form to	Identify the ac	tivity being cl	aimed.	·			<u> </u>
One-Time Activities		Development of Policies and Procedures	8		Staff Training				
Ongoing Activities		Completion and Submission of Plan to B	loard		Response to Board Process	During Approval		Consultation with	Board
		Designation of Waste Reduction and Re			Maintenance of Ap	proved Level of Re	duction	·,,	
Alternative Compliance		Alternative Requirement or Time Extens 25% Waste	ion for 1/1/02 for	. 🗖	Aliemative Require	ment of Time Exter	nsion for 1/1/04 for		
		Accounting System			Annual Report		X	Annual Recycl Reports	ed Material
(04) Description of E		· · ·				c	bject Accou	nts	
	(a)		(b) Hourty	(C) Hours	(d)	(e)	(f)	(9)	(h)
Classifi		ames, Job ctions Performed, of Expenses	Rata or Unit Cost	Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
Reporting annuality to the B Roath Jr., Ly		les of recyclable materials collected Enviromental Health & Safety Spe		11.0	\$ 524.59				
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05) Total 🕅		Subtotal	Page 1	·+	\$ 524.59		<b>\$</b> -	s -	\$ +

#### FY 2004-05

3	State Controller's Office	, e e					Community College	Mandated Cost Manual
	Purs	CLAIM FOR suant to Governme NTEGRATED WAS	nt Code S	Section 1756	1 ·		(19) Program Number 007 (20) Date Fil <b>JC <u>0</u>6</b> (21) LRS Input//	Program
L	(01) Claimant Identification N	lumber:	CC	31090	<b>,</b>		Reimbursemei	nt Claim Data
A 8 E	(02) Claimant Name	Sierra	Joint Corr	nmunity Colleg	e District		(22) IWM-1, (03)(A)(1)(1)	95
ĩ	County of Location			Placer			(23) IWM-1, (03)(A)(2)(1)	381
H E R	Street Address		5000 F	Rocklin Road			(24) IWM-1, (03)(B)(1)(f)	286
	City Rocklin	State CA	·	Zip Code 95	677		(25) IWM-1, (03)(B)(2)(f)	. 0
	Type of Claim	Estimated C	aim		ursement C	aim	(26) IWM-1, (03)(B)(3)(f)	0
		(03) Estimated	X	(09) Reimbu	irsement	X	(27) IWM-1, (03)(B)(4)(f)	2,241
		(04) Combined		(10) Combir	ied		(28) IWM-1, (03)(B)(5)(f)	16,342
		(05) Amerided		(11) Amend	éđ		(29) IWM-1, (03)(C)(1)(f)	0
	Fiscal Year of Cost	(06) 2005-200	6	(12)	004-2005	• •	(30) <sup>,</sup> 1WM-1, (03)(C)(2)(f)	0
	Total Claimed Amount	(07) \$	30,900.	(13)		28,125	(81) IWM-1, (03)(D)(1)	620
	Less : 10% Late Penalty	· · · · · · · · · · · · · · · · · · ·		(14)			(32) IWM-1, (03)(E)(f)	0
	Less : Prior Claim Paym	ent Received		(15) \$		_	(33) IWM-1, (03)(F)(f)	572
	Net Claimed Amount		· .	(16) \$		28,125	(34) IWM-1, (06)	7,588
	Due from State	(08) \$	30,900	(17)		28,125	(35) IWM-1, (08)	0
	Due to State			(18)	· .		(36) IWM-1, (09)	. 0
	to file mandated cost clair provisions of Government I further certify that there y herein, and such costs are forth in the Parameters an claimant.	ovisions of Governm ms with the State of Code Sections 1090 was no application of s for a new program rd Guidelines are ide	California f D to 1098, i ther than fr or increase ntified, and	for this program inclusive. rom the claima ad level of servi d all costs claim	n, and certify nt, nor any ( ices of an eo ned are supp	v under per grant or pey disting prog ported by s	officer authorized by the com naity of perjury that I have no yment received, for reimbured ram. All offsetting savings a ource documentation current	t violated any of the ement of costs claimed nd reimbursements set ty maintained by the
	costs set forth on the attac correct. Signature of Authorized O	ched statements. I c	xertify unde	ment Claim an ar penalty of pe	e hereby cla rjury under (	the laws of	the State for payment of esti the State of California that th Date <u>QIQRIS</u> Director of Finance	mated and/or actual e foregoing is true and
	Type or Print Name (38) Name of Contact Per	son for Claim						
	SixTen and Assoc	iates			Telephone E-mail	Number: Address:	(858) 514-8605 kbpsixten@aol.com	

Form FAM-27 (New 06/05)

Star	e Controller's Office							<b>C</b>	ommunity College M	andated	i Cost Manua
	2.516	NI	TEGRATED W	TED CO ASTE M/ ISUMMA	ANAGI	EMENT				. ·	Form WM-1
•••	Claimant: Ta Joint Community College District	<u></u>		((		pe of Claim Reimburseme Estimated	nt	X		-	iscal Yeer 004-2005
Dire	ct Costs	· .				Object	Account	8			
(03)	Reimbursable Activities	(a)	(b)			(c)		(d)	(8)		(1)
		Salaries and Benefits	Materials Supplie		_	ontract ervices		Fixed Assets	Travel and Training		Total
A.	Dne-Time Activities										
1	Development of Policies and Procedures	\$ 95.36	\$	-	\$	-	\$	-	\$	\$	95.36
2	Staff Training	\$ 381.44	\$	-	\$	\ <b>-</b>	\$	-	<b>\$</b> -	\$	381.44
<b>B</b> . (	Ongoing Activities										
ſ	Completion and Submission of Plan to Board	\$ 286.08	\$	-	\$	- -	\$	-	<b>\$</b> -	\$	286.08
2	Response to Board During Approval Process	\$ -	\$		\$	-	\$	-	\$ -	\$	-
3	Consultation with Board	\$-	\$		\$	-	\$		<b>\$</b> -	\$	
4	Designation of Waste Reduction and Recycling Coordinator	\$ 2,240.96	\$		\$	-	\$	-	\$ -	\$	2,240.96
6	Diversion and Maintenance of Approved Level of Reduction	\$ 14,355.93	\$ 1,9	66.00	\$	-	\$	-	\$ -	\$	16,341.93
C. /	Iternative Compliance										
1	Alternative Requirements or Time Extension for 1/1/02 for 25% Waste	<b>\$</b> -	\$	-	\$	-	\$	-	\$-	\$	-
2	Alternative Requirements or Time Extension for 1/1/04 for 50% Waste	\$.	\$		\$	-	\$	-	\$ -	\$	-
D.	Accounting System	\$ 619.84	\$	•	<b>\$</b> .	-	\$	•	\$ -	\$	619.84
<b>E</b> . <sup>`</sup>	Annual Report	\$	\$		\$	-	\$		\$-	\$ .	-
F.	Annual Recycled Material Reports	\$ 572.16		-	\$	-	\$	-	\$ -	\$	572.16
(04)	Total Direct Costs	\$ 18,551.77	\$ 1,9	96.00 <b>\$</b>	<b>.</b> .	-	\$ .	•	<b>\$</b> -	\$	20,537.77
indi	rect Costs										
(05 <b>)</b>	Indirect Cost Rate			ĮF	od <b>erally</b> :	approved OMB A-	21, FAM-2	9C, or 7%j			40.90%
(06)	Total Indirect Costs			'n	ine (05) )	c line (04)(a)]				\$	7,587.67
(07)	Total Direct and Indirect Costs			ų	ine (04)(1	i) + lina (06))				s	28,125.44
Cos	Reduction										
(08)	Less: Offsetting Savings	· · · · · · · · · ·						<u></u>	• •	\$	
(09)	Less: Other Reimbursements									\$	<u> </u>
10)	Total Claimed Amount					enLij	(07) - (Lir	ne (08) + Line (	(09)}]	\$	28,125.44
lew	06/05							•		L	

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State Controller's C	Jilice		MANDAT	ED COSTS		Tom	munity Colle	ge Mandated	
Program 255		IN	ITEGRATED WA	STE MANA	GEMENT				FORM IWM-2
				COST DETA					<u> </u>
(01) Claimant Sierra Joint Commu	nity College	District		(02) Fiscal	Year				2004-2005
	Activities: C	check only one box per form	to identify the ac	tivity being c	· · · · · · · · · · · · · · · · · · ·				
One-Time Activities		Development of Policies and Procedu	165		Staff Training			· · · · · ·	
Ongoing Activities		Completion and Submission of Plan a	o Board .		Response to Board Process	During Approval		Consultation with	Board
Alternative		Designation of Waste Reduction and			Maintenance of Ap	proved Level of Re	fuction		······
Compliance		Alternative Requirement or Time Extension 25% Waste	ansion for 1/1/U2 for		Alternative Require		nation for 1/1/04 for	50% Wasie Annual Recycl	lari Matarial
· · · · · · · · · · · · · · · · · · ·		Accounting System	<u></u>	· []	Annual Report			Reports	
(04) Description of I	Expenses (a)	)	(b)	(c)	(d)	(8)	bject Accou	(g)	(h)
Classi	Employee N lications, Fun	iames, Job Inctions Performed,	Hourty Rate	Hours Worked	Salaries and	Materials and	Contract Services	Fixed	Travel and Training
	nd Description	n of Expenses	or Unit Cost	Quantity	Benefits	Supplies	Services	A36003	
Developing the necessar				 					
Roath Jr., I	.ynn	Enviromental Health & Safety S	iped \$47.68	2.0	0 <b>\$</b> 95.36				
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, State Controller	ra Offica					•			munitu Colle	ge Mandated	Cost Manua
Program 256			INTI	EGRATED WA			ENT	COM		19 Meridaneu	FORM
01) Claimant		······		ACTIVITY	(02) Fiscal	_					L
Sierra Joint Com											2004-2005
(03) Reimbursat One-Time	ble Activities: C	heck only one box pe			•						
Activities		Development of Policies an	d Procedures	· · · · ·			Training		<u> </u>		
Ongoing Activities		Completion and Submission				Proce	<b>1985</b>	During Approval		Consultation with I	Board
Alternative		Designation of Waste Redu Alternative Requirement or						woved Level of Re	nsion for 1/1/04 for	STAL Wante	
Compliance		25% Waste Accounting Syste					ual Report		Ension for 21/04 for	Annual Recycl	eci Materia)
(04) Description	of Expenses	Accounting Syste			· · · · · · · · · · · · · · · · · · ·				Diject Accou	Reports	
	(a	)		(b)	(c)	$\vdash$	(d)	(e)	(f)	(9)	(h)
C	Employee N lassifications, Fun and Description	ctions Performed,	-	Hourly Rate or Unit Cost	Hours Worked or Quantity	1	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
	ion the requiremen Jr., Lynn	ts and implementation of Environmental Health &	ihe plan Safety Spei	\$47.68	8.0	5	381.44	•			
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05) Total	[X]	Subtotal		Page 1	of 1	\$	381.44	\$ -	\$ -	\$ -	\$ -

Program 255		IN'	MANDA TEGRATED WA	TED COSTS					FORM
	-	·	ACTIVITY	COST DETA	IL				
01) Claimant Sierra Joint Commu	nity College I	District		(02) Fiscal 1	fear				2004-200
3) Reimbursable	Activities: C	heck only one box per form t	o identify the ac	tivity being cl	aimed.				······
One-Time Activities		Development of Policies and Procedur	#5		Staff Training				
Ongoing		Completion and Submission of Plan to	Board		Response to Board Process	I During Approval		Consultation with	Board
Activities		Designation of Waste Reduction and R	iscycling Coordinator		Maintenance of Ap	proved Level of R	soluction		
Alternative Compliance		Alternative Requirement or Time Exter 25% Waste	ision for 1/1/02 for		Alternative Require	ment of Time Exh	unsion for 1/1/04 for	50% Waste	
		Accounting System	· · ·		Annual Report			Annual Recycl Reports	ed Meterial
04) Description of	Expenses	· · · · · · · · · · · · · · · · · · ·				. (	Object Accou	nts	
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Employee Na sifications, Fund and Description	ctions Performed,	Hourly Rate or Unit Cost	Hours Worked or Quantity	Selaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel en Training
	<b>A</b>								
Roath Jr.,	le State Agency Lynn	y Model Integrated Waste Manager Enviromental Health & Salety Sp	nent Pian ed \$47.68	6.0	\$ 286.08				
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05) Total 🖸 ew 06/05	[]	Subtotal	Page	1 of 1	\$ 288.08	ş -	3	\$ -	\$ .

Program 255		INT	EGRATED WA	TED COSTS ASTE MANAC COST DETA	GEMENT				FORM IWM-2
01) Claimant Sierra Joint Commu	unity College	District		(02) Fiscal )	fear	· .			2004-200
03) Reimbursable	Activities: C	Check only one box per form to	klentify the ac	tivity being cl	aimed.	•			
One-Time Activities		Development of Policies and Procedure			Staff Training				
Ongoing		Completion and Submission of Plan to E	Board		Response to Board Process	During Approval		Consultation with E	loard
Activities	X	Designation of Waste Reduction and Re	cycling Coordinator		Maintenance of Ap	proved Level of Rec	luction		
Alternative Compliance		Alternative Requirement or Time Extens 25% Waste	ion for 1/1/02 for		Allemative Require	ment of Time Exter	sion for 1/1/04 for (		
		Accounting System			Annual Report			Annual Recycle Reports	d Naterial
04) Description of	<u> </u>	· ·				0	bject Accou		
	(a		(b). Hourty	(c) Hours	(d)	(e)	(f)	(9)	(h)
		ames, Job ctions Performed, n of Expenses	Rate or Unit Cost	Worked or Quantity	Salaries and Benefits	Materiais and Supplies	Contract Services	Fixed Assets	Travel and Training
Designating one solid w Roath Jr.,		and recycling coordinator for each co Enviromental Health & Safety Spe		47.0	\$ 2,240.96				
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(5) Totał 🖸	K	Subtotal 🗔	Page	1 61	\$ 2,240.96	\$ -	\$ -	\$ -	\$ -

State Contro	lier's Office	<u> </u>		<u> </u>			Comr	nunity Colle	ge Mandated	Cost Manua
Program 256	•	INTE	GRATED WA			ENT				FORM IWM-2
01) Cialman				COST DETAI						1
	Community College	District		(02) Fiscal Y	ear					2004-2005
	rsable Activities: C	heck only one box per form to	Identify the ac	tivity being cl	aime	d.				
One-Time Activities		Development of Policies and Procedures	-		Staff	Training				
Ongoing Activities		Completion and Submission of Plan to Bo	ard		Respo Proce		During Approval		Consultation with I	Board .
		Designation of Waste Reduction and Rec			Maint	enance of Ap	proved Level of Red	uction		
Alternative Compliance		Alternative Requirement or Time Extension 25% Waste	on for 1/1/02 for		Altern	ative Require	ment of Time Exten	sion for 1/1/04 for :		
		Accounting System		·	Anni	ual Report			Annual Recycl Reports	ed Material
(04) Descrip	tion of Expenses						0	bject Accou	nts	
	(a		(b) Hourty	(C) Hours		(d)	(0)	(f)	(g)	(h)
	Employee N Classifications, Fun and Description	ctions Performed,	Rate or Unit Cost	Worked or Quantity		Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
		sal or transformation facilities - imple		40.0		470.00				
	oath Jr., Lynn	Enviromental Health & Safety Spec		10.0		476.80				·
R	oath Jr., Lynn	sal or transformation facilities - source Enviromental Health & Safety Spec	\$47.68	45.0	\$	2,145.60				
	vasle from landfill dispo oath Jr., Lynn	sal or transformation facilities - recycl Enviromental Health & Safety Spec		161.0	\$	7,676.48		-		
R	ecycle Trucks	Maintenance Expenses	\$100.00	19.9	1		\$ 1,986.00			
Br	own, Wendy	General Assistant IV	\$9.31	292.5	\$	2,722.01			-	
	vasie from landfill dispo bath Jr., Lynn	sal or transformation facilities - comp Enviromental Health & Safety Spec		8.0	\$	381.44				
	vaste from landfill dispo bath Jr., Lynn	sal or transformation facilities - speck Enviromental Health & Safety Spec		12.0	\$	572.16				
Procuring mater	ials/equipment necessa bath Jr., Lynn	ary for maintaining approved level of r Environmental Health & Safety Spec	eduction \$47.68	8.0	\$	381.44				
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(05) To	tal 🗴	Subtotal 🗔	Page	1 of 1	\$	14,355.93	\$ 1,986.00	ş -	\$ -	s -

256	-		INTI	EGRATED W/	TED COSTS ASTE MANA COST DETA	GEMENT				FORM IWM-2			
01) Claimant Sierra Joint Commun	the College	District			(02) Fiscal	Year				2004-2005			
		······································			[: 					2004-2003			
03) Reimbursable / One-Time	Activities: C	heck only one box pe			tivity being c								
Activities	<u>_</u>	Development of Policies and	1 Procedures	i 		Staff Training							
Ongoing Activities		Completion and Submission Designation of Waste Reduc				Process	rd During Approval		Consultation with	Board			
Alternative Compliance		Alternative Requirement or 1 25% Waste					rement of Time Ede	••••	50% Waste				
	X	Accounting System	 m			Annual Repor			Annual Recycl Reports	ed Meterial			
04) Description of E	xpenses			· · · · ·		T		)bject Accou		<u> </u>			
	(8)	)		(b)	(c)	(d)	(e)	(f)	(g)	(h)			
		ames, Job ctions Performed, of Expenses		Hourty Raie or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training			
Developing, implementing Roath Jr., t	), maintaining .ynn	accounting system to trac Enviromental Health & S	k source re Safety Spei	duction, recyclin \$47.68	a, or compostin 13.	0 \$ 619.84							
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Propriet 255				INTE	GRATED WA	TED COSTS ASTE MANA COST DETA	GEM	IENT			• .	FORM IWM-2
(01) Claimant Sierra Joint Comm	Inity College	District				(02) Fiscal	Year	· · · · · · · · · · · ·				2004-200
03) Reimbursable	Activities: C	heck only o	ne box per for	m to id	lentify the ac	tivity being c	laim	ed.		···· · · ·		
One-Time Activities		Development	of Policies and Proc	edures			Staf	Training		•		
Ongoing		Completion ar	nd Submission of Pla	an to Boa	rd		Res Proc		During Approval		Consultation with	Boerd
Activities		Designation of	Waste Reduction a	nd Recyc	king Coordinator		Mair	ntenance of App	proved Level of Red	uction		
Alternative Compliance		Alismative Re 25% Waste	quirement or Time E	Extension	for 1/1/02 for		Alte	mative Require	ment of Time Exten	sion for 1/1/04 for		
		Account	ng System				An	nual Report			Annual Recyc Reports	led Neterial
04) Description of	Expenses					· · · · · ·			0	bject Accou	nts	
	(a Employee N sifications, Fun and Description	ames, Job ctions Perform			(b) Hourly Rate or Unit Cost	(C) Hours Worked or Quantity		(d) Salarics and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) . Travel and Training
Reporting annually to the Roath Jr.		ies of recyclat Enviroment	ole materials colle al Health & Sefet	icted y Spec	\$47.68		0 \$	572.16				
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05) Total (	X	Subtotal			Page	t of 1	5	572.16	s -	\$ -	<b>S</b> -	5 -

## FY 2005-06

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	State Controller's Office	<u>}</u>						Mandated Cost Manual		
		CLAIM FOR I suant to Governmen INTEGRATED WAST	t Code S	Section 17561			The state of the second s			
L	(01) Claimant Identification N	lumber:	CC	31090			Reimburseme	nt Claim Data		
A B E	(02) Claimant Name	Sierra Je	oint Com	munity Colleg	e District		(22) IWM-1, (03)(A)(1)(f)	C		
L	County of Location			Placer			(23) IWM-1, (03)(A)(2)(f)	746		
H E. R	Street Address		5000 F	Code Section 17561         (19) Program Annual Forder         (20) Date Free Name Forder           CC 31090         Reimbursement Claim Data           nt Community College District         (22) IWM-1, (03)(A)(1)(f)           Placer         (23) IWM-1, (03)(A)(2)(f)           74         5000 Rocklin Road           (24) IWM-1, (03)(B)(1)(f)         74           5000 Rocklin Road         (24) IWM-1, (03)(B)(2)(f)           74         5000 Rocklin Road           (25) IWM-1, (03)(B)(2)(f)         74           5000 Rocklin Road         (24) IWM-1, (03)(B)(3)(f)           X         (09) Reimbursement Claim           (25) IWM-1, (03)(B)(3)(f)         56           X         (09) Reimbursement X         (27) IWM-1, (03)(B)(3)(f)           (10) Combined         (28) IWM-1, (03)(C)(2)(f)         74           (11) Amended         (29) IWM-1, (03)(C)(2)(f)         74           (13)         36,948         (31) IWM-1, (03)(C)(2)(f)         74           (15)         (33) IWM-1, (03)(C)(f)         74           (16)         36,948         (34) IWM-1, (03)(C)(f)         74           (16)         (36) IWM-1, (03)(C)(f)         74           (16)         (36) IWM-1, (03)(C)(f)         74           (16)         (36) JWM						
E	City Rocklin	State CA			R77		(25) IWM-1, (03)(B)(2)(f)			
	Type of Claim	Estimated Clai	m			alm	(26) IWM-1, (03)(B)(3)(f)	0		
•		(03) Estimated	X	(09) Reimbu	rsement	X	(27) IWM-1, (03)(B)(4)(f)	5,616		
		(04) Combined		(10) Combin	ied			19,275		
		(05) Amended		(11) Amend	bd			0		
	Fiscal Year of Cost	(06) 2006-2007		(12)	DOR. 2000		(20) IWM-1, (03)(C)(2)(f)	0		
	Total Claimed Amount	(07)	40 600			26 949	(31) IWM-1, (03)(D)(f)	746		
	Less: 10% Late Penalty	<u> </u>		(14)		00,040	(32)/IWM-1, (03)(E)(f)	· 0		
	Less : Prior Claim Paym	ent Received	_	(15)			(33) IWM-1, (03)(F)(f)	845		
	Net Claimed Amount					26 049	(34) IWM-1, (06)	9,720		
	Due from State	(08) \$	40 600		••		(35) IWM-1, (08)	0		
	Due to State		<u></u>	(18)		01010	(36) IWM-1, (09)	0		
	(37) CERTIFICATION OF	<b>CLAIM</b>		I						
	file mandated cost claims provisions of Government I further certify that there herein, and such costs are	with the State of Calik Code Sections 1090 to was no application othe e for a new program or	omia for t o 1098, ii or than fro increase	this program, a nclusive. om the claimar d level of servi	nd certify un it, nor any gr ces of an exis	der penalty ant or pay sting progr	y of perjury that I have not vic ment received, for reimburse am. All offsetting savings an	lated any of the ment of costs claimed d reimbursements set		
	Signature of Authorized C	Officer (USE BLUE )	NK) //		· · · .		Date			
	Joyce Lopes	loyee Lopes					Director of Finance			
	Type or Print Name		-				Title			
	(38) Name of Contact Per	son for Claim			Telephone	Number	(858) 514-8605			
	SixTen and Assoc	iates			Telephone Number: (858) 514-8605 E-mail Address: kbpsixten@aol.com					

Form FAM-27 (New 06/05)

•										
adoo	a Controller's Office			MAND	TED /			Community College M	1	
	256		IN		ASTE	MANAGEMENT				
01)	Claimant:					(02) Type of Clair	n		FORM IWM-1 Fiscal Yeu 2005-200 (1) Total \$ \$ 7 \$ \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5 \$ 5	iscal Year
lei	ra Joint Community College District					Reimbursem Estimated	ent X.	]	2	005-2006
ire	vet Coets			· · ·		Cbj	ect Accounts	·····		
)3)	Reimbursable Activities	(a) Salaries Benefi		(b) Materials Supplie		(c) Contract Services	(d) Fixed Assets	(e) Travel and Training		
١.,	One-Time Activities					and an inclusion				
	Development of Policies and Procedures	\$		\$	1000000	\$	- \$ .	\$ -	\$	-
	Staff Training .	\$	745.50	\$		\$	- \$	\$ -	\$	745.50
I. (	Ongoing Activities									
	Completion and Submission of Plan to Board	\$	•	\$		\$	- \$	\$ -	\$	-
	Response to Board During Approval Process	\$	-	\$	-	\$	• \$	\$ -	\$	•
	Consultation with Board	\$	•	\$	•	\$	- \$	s .	\$	-
	Designation of Waste Reduction and Recycling Coordinator		,616.10	\$	•	\$	- <b>\$</b>	\$ -	\$	5,616.10
_	Diversion and Maintenance of Approved Level of Reduction	\$ 19	,275.42	\$	-	\$	- \$	\$ -		19,275.42
	Alternative Compliance							i i i se maneri i		
	Alternative Requirements or Time Extension for 1/1/02 for 25% Waste	\$	•	\$	. •	\$	- <b>\$</b>	\$ ·	\$	•
	Alternative Requirements or Time Extension for 1/1/04 for 50% Waste	\$	-	\$	•	\$	· \$ ·	\$.	\$	•
).	Accounting System	\$	745.50	\$	•	\$	- \$	\$ -	\$	745.50
	Annual Report	\$	•	\$		\$	- \$	\$ -	\$	•
	Annual Recycled Material Reports	\$	844.90	\$	-	\$	· \$ ·	\$.	\$	844.90
)4)	Total Direct Costs	\$ 27,	227.42	\$	- 	\$-	\$ -	\$ -	\$	27,227.42
	rect Costs									
	Indirect Cost Plate			****		[Federally approved Ok	/B A-21, FAM-29C, or 7%]			35.70%
6)	Total Indirect Costs				•	[Line (05) x line (04)(a);	]		5	9,720.19
7)	Total Direct and Indirect Costs					[Line (04)(f) + line (06)]			\$	36,947.61
223	t Peduction									
	Less: Offsetting Savings	-		·····					s (	
19)	Less: Other Reimbursements			<u> </u>				····	5	<u> </u>
:0)	Total Claimed Amount			· · ·	-	. (L	ine (07) - {Line (08) + Line	(09)}]	\$	36,947.61
ew	06/05		<u> </u>						L	

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State Controller's (	Office		ļ						munity Colle	ge Mandated	Cost Manual
			IN	EGRATED W		AGEMENT	<b>-</b>				FORM IWM-2
01) Claimant	·			ACTIVITY	(02) Fisca				-		L
Sierra Joint Commu										<u></u>	2005-2006
03) Reimbursable	Activities: C										
Activities	ł		olicies and Procedu			Stadi Traini		During Approval			
Ongoing Activities			ubmission of Plan to			Process				Consultation with	Board
Alternative		Alternative Requir	aste Reduction and F					moved Level of Re	eduction  Insion for 1/1/04 for	STAL Marks	
Compilance		25% Waste Accounting	Guelen			Annual F				Annual Recyc	ied Material
(04) Description of	Expenses		System	<u>,</u>				c	bject Accou	Reports	
, .,	(a)			(b)	(c)	(d)	)	(e)	(f)	(g)	(h)
	Employee Na fications, Fund to Description	sions Performed	ı.	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salar and Bene	d	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
Fraining district staff on I Roath Jr.,			tation of the plan Health & Salety	\$49.70		5.0 \$ 7	45.50				
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		INTI	EGRATED W/	COST DETA	L				FORM IWM-2
1) Claimant ierra Joint Commu	nity College	District		(02) Fiscal 1	(ear				2005-20
3) Reimbursable	Activities: C	Check only one box per form to	identify the a	ativity being a	laimed.				
One-Time Activities		Development of Policies and Procedure	8		Staff Training		· · ·		•
Ongoing		Completion and Submission of Plan to I	Board		Response to Board Process	During Approval		Consultation with i	Board
Ictivities	<b>X</b>	Designation of Waste Reduction and Re	· · ·		Maintenance of App	proved Level of Re	duction .		
Viernative Compliance		Alternative Requirement or Time Extens 25% Waste	ion for 1/1/02 for		Alternative Require	ment of Time Exter	wion for 1/1/04 for	<del></del>	a al Alla (a al a
		Accounting System			Annual Report			Annual Recycl Reports	
4) Description of	Expenses (a	· · · · · · · · · · · · · · · · · · ·	(b)	(c)	(d)	(e)	bject Accourt (f)	nts (g)	(h)
	Employee N lications, Fun	-	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel a Trainin
signating one solid w Roath Jr.,		and recycling coordinator for each o Environmental Health & Safety	ollege in district \$49.70	113.0	\$ 5,616.10				
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Ongoing Activities       Process         Designation of Waste Reduction and Recycling Coordinator       Image: Coordinator         Alternative Requirement or Time Extension for 1/1/02 for Compliance       Alternative Requirement of Time Extension for 1/1/04 for 50%. Waste	
(03) Reimbursable Activities: Check only one box per form to identify the sctivity being claimed.         One-Time         Activities         Development of Policies and Procedures         Staff Training         Ongoing         Completion and Submission of Plan to Board         Process         Designation of Waste Reduction and Recycling Coordinator         Alternative         Designation of Waste Reduction and Recycling Coordinator         Alternative         Attribute         Alternative Style         Alternative Requirement or Time Extension for 11/02 for         Accounting System         Annual Report         Cassifications, Functions Performed, and Description of Expenses         Ongoing and Description of Expenses         Ongoing Cassifications, Functions Performed, and Description of Expenses         One-Time Solid weste from lendial disposal or transformation facilities - source reduction Rootin Jr., Lynn Environmental Heelth & Salery \$49.70         Brown, Warle       General Assistant IV         Brown, Verdy       General Assistant IV         Staff to Salery \$1,760         Patience Alemate General Assistant IV	
(03) Reimbursable Activities: Check only one box per form to Identify the activity being claimed.         One-Time       Development of Poicles and Procedures       Staff Training         Ongoing       Completion and Submission of Plan to Board       Response to Board During Approval       Consultable         Ongoing       Completion and Submission of Plan to Board       Response to Board During Approval       Consultable         Activities       Designation of Waste Reduction and Recycling Coordinator       Image: Staff Training       Consultable         Alternative Requirement or Time Extension for 11/02 for 25% Waste       Alternative Requirement of Time Extension for 11/04 for 50% Waste       Annual Report       Annual Reports         (04) Description of Expenses       (b)       (c)       (d)       (g)       Gontract       Fixe         (04) Description of Expenses       Process       Object Accounts       Safaries and Band       Constract       Sand         (04) Description of Expenses       Or or       Our Band       Safaries and Band       Supplies       Contract       Fixe         Onverting solid weste from landfill disposal or transformation facilities - source reduction Roeth Jr., Lynn Environmental Medith & Safory       \$41,40       157,5       \$ 2,268,00       Safores       Safores       Safores       Safores       Fixe         Diverting solid weste from landfill disposa	
(03) Relimbursable Activities: Check only one box per form to Identify the activity being claimed.         One-Time         Activities       Development of Poicles and Procedures         Ongoing       Completion and Submission of Plan to Board         Activities       Designation of Waste Reduction and Recycling Coordinator         Atternative Requirement or Time Extension for 11/02 for 25% Waste       Atternative Requirement or Time Extension for 11/02 for 25% Waste         Activities       Designation of Waste Reduction and Recycling Coordinator       Atternative Requirement of Time Extension for 11/02 for 25% Waste         Afternative Requirement or Time Extension for 11/02 for 25% Waste       Atternative Requirement of Time Extension for 11/04 for 50% Waste         Compliance       25% Waste       Object Accounts         (04) Description of Expenses       (b)       (c)       (d)         (e)       (b)       (c)       (d)       (e)         (e)       Unit Cost       Safaries and Benefits       Safaries and Benefits       Construct         Servicee       Or or Or Or Expenses       Or Or Or Or Or Benefits       Construct       Fixe         (verting solid weste from landtill disposal or transformation facilities - source reduction Roeth Jr., Lynn Environmental Meeth & Safory       9.0 \$ 447.30       Second Supplies         Diverting solid weste from landtill disposal or transformation facilities	
03) Reimbursable Activities: Check only one box per form to Identify the softwity being claimed.         One-Time         Activities       Development of Policies and Procedures         Ongoing       Completion and Submission of Plan to Board         Activities       Designation of Waste Reduction and Recycling Coordinator         Alternative Requirement or Time Extension for 11/02 for 25% Waste       Maintenance of Approval Level of Reduction         Alternative Requirement or Time Extension for 11/02 for 25% Waste       Attensive Requirement or Time Extension for 11/02 for 50% Waste         O4) Description of Expenses       Object Accounting         (6)       (b)       (c)         (c)       (c)       (c)         (e)       (c)	
D3) Reimbursable Activities: Check only one box per form to Identify the softwity being claimed.         One-Time         Activities         Development of Policie and Procedures         Staff Training         Origoing         Completion and Submission of Plan to Board         Process         Designation of Waste Reduction and Recroiting Coordinator         Attivities         Designation of Waste Reduction and Recroiting Coordinator         Atternative Requirement or Time Extension for 11/02 for         Annual Report         Annual Report         Annual Report         Annual Report         Annual Report         (a)         (b)       (c)         (c)       (d)         Classifications, Functions Performed, and Description of Expenses         (a)       (b)         (c)       (c)         (c)       (d)         Classifications, Functions Performed, and Cost         (c)       (c)         (c)       (c)         (c)       (c)         (c)	
(C3) Reimbursable Activities: Check only one box per form to Identify the activity being claimed.         One-Time       Development of Policies and Procedures         Activities       Staff Training         Orgoing       Completion and Submission of Plan to Board       Process         Orgoing       Completion and Submission of Plan to Board       Process         Activities       Designation of Waste Reduction and Recycling Coordinato       X         Alternative Compliance       Alternative Requirement or Time Extension for 1///R2 for 20% Waste       Alternative Requirement of Time Extension for 1///R2 for 50% Waste         (A) Description of Expenses       Object Accounts       Annual Report       Annual Reports         (a)       (b)       (c)       (d)       (e)       (f)       (g)         (a)       (b)       (c)       (d)       (e)       (f)       (g)         (a)       (b)       (c)       (d)       (e)       (f)       (g)         (b)       (c)       (c)       (d)       (e)       (f)       (g)         (c)       (c)       (c)       (d)       (e)       (f)       (g)         (c)       (c)       (c)       (d)       (e)       (f)       (g)         (d)       Description of Expenses	
(03) Reimbursable Activities: Check only one box per form to Identify the sctivity being claimed.         One-Time       Development of Policies and Procedures         Activities       Development of Policies and Procedures         Origoing       Completion and Submission of Plan to Board         Activities       Designation of Waste Reduction and Recycling Coordinato         Atternative       Atternative Requirement or Time Extension for 11/02 for         Alternative       Atternative Requirement or Time Extension for 11/02 for         Atternative       Atternative Staff Training         (Atternative       Atternative Staff Reputrement or Time Extension for 11/02 for         (Atternative       Atternative Staff Reputrement or Time Extension for 11/02 for         (04) Description of Expenses       Object Accountis         (a)       (b)       (c)       (d)       (e)         (a)       (b)       (c)       (d)       (e)       (f)       (g)         Classifications, Functions Performed, and Emported Emperformed, and Emported Emported Empered Emported Emported Emported Emport       Contract Fixed Services Asservices Asservice	
03) Reimbursable Activities: Check only one box per form to identify the sctivity being claimed.         One-Time         Activities         Development of Policies and Procedures         Staff Training         Origoing         Completion and Submission of Plan to Board         Process         Designation of Waste Reduction and Recycling Coordinato         X         Maintenance of Approved Level of Reduction         Alternative Requirement or Time Extension for 1//82 for         Attenative Requirement or Time Extension for 1//82 for         Attenative Requirement of Time Extension for 1//82 for         Accounting System         Annual Report         Reports         Object Accountis	
03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.         One-Time         Activities         Development of Policies and Procedures         Staff Training         Completion and Submission of Plan to Board         Process         Completion and Submission of Plan to Board         Process         Activities         Designation of Waste Reduction and Recycling Coordinator         XI Maintenance of Approved Level of Reduction         Alternative         Compliance         25% Waste         Annual I	) (h)
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.         One-Time         Activities         Development of Policies and Procedures         Staff Training         Orgoing         Activities         Designation of Waste Reduction and Recycling Coordinato         X         Maintenance of Approved Level of Reduction         Alternative	iecycled Material
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.       One-Time       Activities       Development of Policies and Procedures       Staff Training       Ongoing       Activities       Completion and Submission of Plan to Board       Process	
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.	n with Board
	<u></u>
	2005-200
INTEGRATED WASTE MANAGEMENT ACTIVITY COST DETAIL 01) Claimant (02) Fiscal Year	IWM-2
MANDATED COSTS	FORM

State Controller's Office		MANDA	TED COSTS		<u></u>	Incitity Colle	ge Mandated	
	INTE	GRATED WA						FORM IWM-2
(01) Claimant			(02) Fiscal Y	<b>fear</b>		,		•
Sierra Joint Community College	District							2005-2006
03) Reimbursable Activities: ( One-Time	Check only one box per form to	identify the a	ctivity being o	aimed.			<u></u>	
Activities	Development of Policies and Procedures	8		Staff Training				
Ongoing Activities	Completion and Submission of Plan to B	bad		Response to Board Process	l Duning Approvel		Consultation with	Board
	Designation of Waste Reduction and Re			Maintenance of Ap	proved Level of Re	duction		
Alternative Compliance	Alternative Requirement or Time Extensi 25% Waste	ion for 1/1/02 for		Alternative Require	ment of Time Exte	nsion for 1/1/04 for		
	Accounting System			Annual Report			Annual Recyc Reports	ied Material
(04) Description of Expenses						bject Accou		<u>,                                     </u>
(a Employee N		(b) Hourty	(c) Hours	(d) Salaries	(e) Materials	. (1)	· (g)	(h)
Classifications, Fun and Description	ctions Performed.	Rate or Unit Cost	Worked or Quantity	and Benefits	and Supplies	Contract Services	Fixed Assets	Travel and Training
	· · · · · · · · · · · · · · · · · · ·			, ,				
Reporting annually to the Board quant Roath Jr., Lynn	ities of recyclable materials collected Environmental Health & Safety	\$49.70	17.0	\$ 844.90			}	
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05) Total 🔀	Subtotal 🗖	Page	t of 1	\$ 844.90	\$.	\$ -	\$ -	\$ .

#### FY 2006-07

	e		ge Mandated Cost Manua	
	CLAIM FOR PAYME suant to Government Code INTEGRATED WASTE MAN	Section 17561	(19) Program Number (20) Date Filed JAN/2 (21) LRS Input/_	00256
01) Claimant Identification	Number: CC	31090	Reimburse	ment Claim Data
02) Claimant Name	Sierra Joint Con	nmunity College District	(22) IWM-1, (03)(A)(1)	(1) 154
County of Location		Placer	(23) IWM-1, (03)(A)(2)	(1) 611
Street Address	5000	Rocklin Road	(24) IWM-1, (03)(B)(1)	(f)
City Rocklin	State CA	Zip Code 95677	(25) IWM-1, (03)(B)(2)	(1)
Type of Claim	Estimated Claim	Reimbursement Claim	(26) IWM-1, (03)(B)(3)	(1)
	(03) Estimated X	(09) Reimbursement	X (27) IWM-1, (03)(B)(4)	(1) 2,573
	(04) Combined	(10) Combined	(28) IWM-1, (03)(B)(5)	(1) 40,619
•	(05) Amended	(11) Amended	(29) IWM-1, (03)(C)(1)	(f)
Fiscal Year of Cost	(06) 2007-2008	(12) 2006-2007	(30) IWM-1, (03)(C)(2)	(f)
<b>Fotal Claimed Amount</b>	(07)	(13)	3,125 (31) IWM-1, (03)(D)(f)	66
Less : 10% Late Penalt	y, not to exceed \$10,000	(14) \$	(32) IWM-1, (03)(E)(f)	
Less : Prior Claim Payr	nent Received	(15) \$	(33) IWM-1, (03)(F)(f)	41:
Net Claimed Amount		(16) \$ 5	3,125 (34) IWM-1, (06)	8,08
Due from State	(08) \$ 58,400	(17)	3,125 (35) IWM-1, (08)	(
Due to State		(18)	(36) IWM-1, (09)	
district to file mandated any of the provisions of I further certify that then claimed herein, and suc	cost claims with the State of C Government Code Sections 10 a was no application other than h costs are for a new program h in the Parameters and Guide the claimant.	alifornia for this program, and 190 to 1098, inclusive. I from the claimant, nor any gr or increased level of services lines are identified, and all co	am the officer authorized by th certify under penalty of perjury ant or payment received, for rel of an existing program. All offs sts claimed are supported by so	that I have not violated imbursement of costs etting savings and burce documentation
Anna	timated Claim and/or Reimburs	sement Claim are hereby clain	ned from the State for payment	ot estimated and/or actual
costs set forth on the att		der penalty of perjury under th	e laws of the State of California	
	ached statements. I certify un	der penalty of perjury under th	he laws of the State of California Date $\frac{1/9/8}{}$	
costs set forth on the att and correct.	Difficer (USE BLUE INK)	der penalty of perjury under th		

tate Controller's Utica					mmunity conege mi	ancaatere to	CAL INVESTIGAN
Program 256		MANDATED TEGRATED WASTE CLAIM SUM	MANAGEMENT				DRM M-1
1) Claimant	· · · · · · · · · · · · · · · · · · ·		(02) Type of Claim			Fisc	al Year
ierra Joint Community College District			Reimburseme	ent X	,	200	6-2007
		:	Estimated				
irect Costs		i	Object	Accounts			· .
3) Reimbursable Activities	(a)	(b)	(C)	(d)	(e)	m	
·	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	Ţ	otal
. One-Time Activities							
Development of Policies and Procedure	s <b>\$</b> 154.38	\$ -	\$ -	<b>s</b> -	<b>\$</b> -	\$	154.38
Staff Training	\$ 617.52	\$ -	\$ -	\$-	\$-	\$	617.52
. Ongoing Activities							
Completion and Submission of Plan to Board	<b>s</b> -	\$ -	• <b>\$</b> ~	\$ -	\$	\$	•
Response to Board During Approval Process	ş -	\$	\$	\$ -	\$ -	\$	
Consultation with Board	\$-	\$ -	\$ -	\$	<b>\$</b> -	\$	-
Designation of Waste Reduction and Recycling Coordinator	\$ 2,573.00	\$	\$-	s -	<b>\$</b> -	\$	2,573.00
Diversion and Maintenance of Approved Level of Reduction	\$ 16,569.03	\$ 24,050.0	D <b>\$</b> -	<b>\$</b> -	<b>s</b> -	\$	40,619.03
C. Alternative Compliance		T	1	T		T	
Alternative Requirements or Time Extension for 1/1/02 for 25% Waste	\$	\$	- <b>\$</b>	<b>s</b> -	\$ -	\$	-
Atternative Requirements or Time Extension for 1/1/04 for 50% Waste	\$-	\$	\$ -	\$ -	<b>\$</b>	\$	-
D. Accounting System	\$ 668.98	\$	\$ · _	\$ -	\$ -	\$	668.98
E. Annual Report	<b>\$</b> -	5	\$ -	\$ -	\$ -	\$	
Annual Recycled Material Reports	\$ 411.68	\$	\$ -	\$ .	\$ -	\$	411.68
04) Total Direct Costs	\$ 20,994.59	\$ 24,050,00	\$	\$	\$ -	\$	45,044.59
ndirect Costs			[Federally approved OMB	A.21 FAM-28C av 7%1		[	38.49%
06) Total Indirect Costs		••••••••••••••••••••••••••••••••••••••	[Line (05) X line (04)(a)]	·······	<u> </u>	\$	8,080.82
<ul> <li>Total induled costs</li> <li>Total Direct and Indirect Costs</li> </ul>					·	\$	53,125.41
			[Line (04)(f) + line (06)]			<b>*</b>	vv, 120.4 i
ost Reduction							
98) Less: Offsetting Savings						\$ (	•
09) Less: Other Reimbursements						5	·
0) Total Claimed Amount			[Line	s (07) - (Line (08) + Line	(09)}]	\$	53,125.41
lew 06/05	· · · · ·	·····				<b>I</b>	

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State Controller's Offic		<u> </u>				ANDAT											Cost Manu
256		• •		INTI		ED WA TVITY (				ENT ·							FORM
01) Claimant	· · ·		· · · ·		ACI	· · · ·		lacal Y									·
Sierra Joint Community (	College	District						-	u		•						2006-200
03) Reimbursable Activ	ities: C	heck only one	box per fi	orm to	identify	the act	ivity b	eing ck	aime	d.							
One-Time Activities		Development of P	olicies and Pro	cedures				<u></u>	Staff	Training							
		Completion and S	iubmission of F	Man to Bo	and .		:	÷	Respe Proce	ones to Board	During /	Approval	. [		Consulta	iion with E	loard
Ongoing Activities		Designation of Wa	asis Reduction	and Rec	ycling Coo	rdinator		⇒		enance of Ap	proved L <sub>i</sub>	wel of Rec	luction				
Alternative Compliance		Alternative Requir 25% Waste	rement or Time	Extensio	on for 1/1/0	2 for		]]	Allem	alive Require	ment of '	fine Exter	aion for 1/1	/04 for 5	D% Waste	·	
		Accounting	System					 	Ann	ual Report	<u>.</u>			]	Annua Report		ed Material
(04) Description of Expe	nseis		·····				+		[ 			C	bject A	CCOUN			
<u> </u>	(a)	)			(			2)		(d)		(e)	(	0	(	g)	(h)
Classificati	ons, Fun	ames, Job ctions Performed of Expenses	<b>i</b> , `	•	Ri	urly sta r Cost	c	ujas rkiedi vri vribity		Salaries and Senefits		terials and pplies		iract - ices		ced sets	Travel and Training
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Developing the nearest of the	dab o o Rolo				ĺ			:									
Developing the necessary dist Roath, Lynn	ana hoacae	Env Hith and S		list	ļ	\$51.46		3.0	\$	154.38	1						}
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05) Totał 🔽 Iew 06/05		Subtotal 🗆				Page	01	<u> </u>	\$	154.38	\$	<u> </u>	\$	-	\$	•	\$ -

Present 256		IN	TEGRATED W/	COST DETA	L.				FORM IWM-2
01) Claimant Slerra Joint Commu	nity College	District		(02) Fiscal	(ear		. •		2006-2007
	Activities: C	heck only one box per form t	o identify the a	ctivity being c	aimed.				
One-Time Activities		Development of Policies and Procedure	18		Staff Training				
Ongoing Activities		Completion and Submission of Plan to	Board		Response to Board Process	During Approval		Consultation with i	icard .
		Designation of Wasia Reduction and R	acycling Coordinator		Maintenance of Ap	proved Level of Red	uction :		<u> </u>
Alternative Compliance		Alternative Requirement or Time Exten 25% Waste	aion for 1/1/02 for		Alternative Require	ment of Time Exten	sion for 1/1/04 for 56	75. Wasin	
		Accounting System		, İ	Annual Report			Annual Recycl Reports	ed Material
04) Description of	· · · · · · · · · · · · · · · · · · ·					· O	bject Accour	ts	
Class	(8) Employee N ifications, Fun	-	(b) Hourty Rate	(C) Hours Worked	(d) Salaries and	(e) Materials and	(f) Contract	(g) Fixed	(h) Travel and
	nd Description		or Unit Cost	or Quantity	Benefits	Supplies	Services	Asseta	Training
						· ·			
raining district staff on i Roath, Lyr		ts and implementation of the plan Env Hith and Safety Specialist	\$51.46	12.0	<b>\$</b> 617.52				
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05) Total []	<u>.</u>	Subtotal 🗔	Page		\$ 617.52				

Program 256		INT	EGRATED WA	OST DETAI	L	·.			FORM IWM-2
01) Claimant ilerra Joint Comm	unity College	District		(02) Fiscal Y	'ear	·			2006-2007
3) Reimbursable	Activities: C	heck only one box per form to	identify the act	livity being cl	aimed.	<u></u>	<u> </u>		
One-Time Activities		Development of Policies and Procedure	•		Stall Training		· ·		_
Ongoing		Completion and Submission of Plan to B	icard		Response to Board Process	During Approval		Consultation with E	icard
Activities	<b>x</b>	Designation of Wasta Reduction and Re	cycling Coordinator		Maintenance of App	roved Level of Red	uction		
Alternative Compliance		Alternative Requirement or Time Extens 25% Waste	ion for 1/1/02 for		Alternative Requirer	nent of Time Exten	ilon for 1/1/04 for 5	C% Waelo	
		Accounting System			Annual Report			Annual Recycl Reports	ed Material
04) Description of							bject Accou		
	(A) Employee N	- ,	(b) Hourly	(C) Hours	(d) Salaries	(e) Materials	(f)	(g)	(h)
	and Description	ctions Performed,	Rate or Unit Cost	Worked or Quantity	and Benefits	and Supplies	Contract Services	Fixed Assets	Traivel and Training
•			· ·	•				· ·	
esignating one solid v	vaste reduction a	and recycling coordinator for each co	llege in district	•					
Roath, Ly		Env Hith and Salety Specialist	\$51.46	50.0	\$ 2,573.00	•			
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)5) Total	x]	Subtotal 🗆	Page	l of 1	\$ 2,573.00	\$	\$-	5 -	\$.

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State Controller's Office						munity Colle	ege Mandated	Cost Manua
Program	16.000		DCOSTS				•	FORM
256		EGRATED WAS ACTIVITY C						IWM-2
(01) Claimant			2) Fiscal Y		_ <u></u>			I <u></u>
Slerra Joint Community College I	District	Ĩ						2005-2007
(03) Reimbursable Activities: Cl	neck only one box per form to	identify the activ	vity being cl	aimed.				
One-Time Activities	Development of Policies and Procedures		; 🗀	Staff Training	· ,			····
Ongoing	Completion and Submission of Plan to Bo	berd .		Response to Board Process	During Approval		Consultation with	Board
	Designation of Waste Reduction and Rec			Maintenance of Ap	proved Level of Red	uction		·
Alternative	Alternative Requirement or Time Extension 25% Waste	on for 1/1/02 for		Alternative Require	ment of Time Exten	sion for 1/1/04 for		
<b></b>	Accounting System			Annual Report			Annual Recyc Reports	od Material
(04) Description of Expenses (a)			(-)		<b></b>	bject Accou		<i>(</i> b)
•	· .	(b) Hourty	(C) Hours	(d)	(8)	(1)	(9)	(h) .
Employee Na Clessifications, Func and Description	tions Performed,	Rate or Unit Cost	Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
Diverting solid waste from landfill dispose Roath, Lynn Diverting solid waste from landfill dispose Roath, Lynn	Env Hith and Safety Specialist	\$51.46	11.0 24.0					- e-
Diverting solid waste from landfill dispose Roath, Lynn Erion, Nathan Erion, Nathan Rizzi, Thomas Bodnar, William Bodnar, William Ferdand, Lorana Grainger Inc	al or transformation facilities - recycli Env Hith and Safety Specialist General Assistant V Recycling Assistant General Assistant General Assistant V General Assistant V Blue Recycle Stim Jim	ng \$51.46 \$8.50 \$10.00 \$10.00 \$8.50 \$10.00 \$9.68 \$100.00	256.0 4.5 32.5 43.8 33.0 38.5 2.5 240.5	\$ 38.25 \$ 325.00 \$ 438.30 \$ 280.50 \$ 385.00 \$ 24.20	\$ 24,050.00			
Procuring materials/equipment necessar Roath, Lynn	y for maintaining approved level of re Env Hith and Safety Specialist	duction \$51.46	2.0	\$ 102.92				
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15) Total 🔽	Subtotal	Page 1	ofi <b>1</b>	\$ 16,569.03	\$ 24,050.00	s -	5 -	\$ .

tate Controlle	r's Office		·			m	munity Colie	ge Mandated	Cost Manus
Program			MANDATE	1					FORM
256		IN IN	EGRATED WAS	• •					i₩M-2
01) Claimant			(0	2) Fiscal Y	'ear				· .
Sierra Joint Con	nmunity College	District		1					2006-2007
03) Reimbursa	ible Activities: C	Check only one box per form to	o identify the activ	ity being cl	aimed.				
One-Time Activities		Development of Policies and Procedure	•		Staff Training	·	-		· ·
		Completion and Submission of Plan to E	logati		Response to Board	During Approval		Consultation with E	
Ongoing Activities	·	· ·		<u> </u>	Process				
·····		Designation of Waste Reduction and Re		,	Maintenance of App	roved Level of Red	uction		
Alternative Compliance		Alternative Requirement or Time Extens 25% Waste	ion for 1/1/02 for		Alternative Require	ment of Time Exten	elon for 1/1/04 for 5	0% Wasto	
		Accounting System			Annual Report			Annual Recycl Reports	rd Material
(04) Description	n of Expenses					· · O	bject Accou		
	(a	)	(b)	(c)	(d)	(6)	(f)	(g)	(h)
	Employee N	lemes, Job	Hourly Rate	Hours Worked	Salaries	Materials	Contract	Fixed	Travel and
e e	Classifications, Fun and Description	nctions Performed, n of Expenses	or Unit Cost	or Quantity	and Benefits	and Supplies	Services	Assets	Training
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		accounting system to track source n			5 668.98				
Koat	h, Lynn	Env Hith and Salety Specialist	\$51.46	13.0	\$ 000.40		İ		
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(05) Total	<u>x</u>	Subtotal 🖸	Page 1 o		\$ 668,98	s -	5 -	5 -	s -

State Controller's Offi	<u></u>		<u> </u>	MANDAT	ED COST			on	monty CUIR	ge Mandated	
Program			INTE	EGRATED WA			ENGNT				FORM
256				ACTIVITY (							IWM-2
01) Claimant					(02) Fiscal						L
Sierra Joint Community	College	District			(UZ) FISCAI	i re	541				2006-200
03) Reimbursable Act	ivities: C	heck only one t	iox per form to	identify the act	tivity being	cla	limed.		•		
One-Time		Development of Pol	icies and Procedures				Staff Training				· · · · · · · · · · · · · · · · · · ·
Activities					السليان) مستقد مناطق						
Ongoing		Completion and Sub	mission of Plan to Bo	ard			Responsé to Board Process	During Approval		Consultation with I	Boend
Activities	_									•	
		Designation of Wast	le Reduction and Rec)	raing Coordinator	: L		Maintenance of Ap	proved Level of Re	Auction		
Alternative			ment or Time Extensio	n for 1/1/02 for			Allemative Require	ment of Time Exter	mion for 1/1/04 for (	50% Waste	
Compliance		25% Waste									ad Matarial
		Accounting S	iystem				Annual Report			Annual Recycl Reports	oci macortas
04) Description of Exp		· · · · · · · · ·				Т			bject Accou		
	(8)	· · · · · · · · · · · · · · · · · · ·	<u> </u>	(b)	(c)	+	(d)		(1)		(h)
			• •	(0) Hourty	(C) Hours			(8)	1 <sup>W</sup>	(g)	
Classifica		ctions Performed,		Rate	Worked		Salaries and	Materials and	Contract	Fixed	Travel and
		of Expenses		or Unit Cost	or Quantity		Benefits	Supplies	Services	Assets	Training
						┥		<u> </u>	<u> </u>	<u> </u>	t
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Reporting annually to the Bo Roath, Lynn	ard quantitie	es of recyclable ma Env Hith and Saf		\$51.46		3.0	\$ 411.68		1		
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D5) Total 🔽		Subiotal 🗖		Page 1		1	\$ 411.68	s -	s -	<u> </u>	s -

## FY 2007-08

# Integrated Waste Management Claim

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	State Controller's Office	•					Community College	Mandated Cost Manual
		GLAIM FOR muant to Governmen NTEGRATED WAS	nt Code S	lection 17561			(19) Program Number 002 (20) Date Filed/_/ (21) LRS Input/_/	
1	(01) Claimant Identification I	Number:	ĆC	31090			Reimburseme	nt Claim Data
K B	(02) Claimant Name	Sierra .	loint Com	munity College Di	istrict		(22) IWM-1, (03)(A)(1)()	56
E. L	County of Location		·	Placer			(23) IWM-1, (03)(A)(2)(1)	614
H E E	Street Address		5000 F	Rocklin Road			(24) INM-1, (03)(B)(1)(1)	Ŭ
R. E	City Rocklin	State CA	······	Zip Code 95677	::		(25) NMM-1, (03)(B)(2)(I)	0
	Type of Claim	Estimated Ch	N(FI)	Remburse		en -	(26) IWM-1, (03)(B)(3)(I)	, 1)
,		(03) Estimated		(09) Reimburser	ment	X	(27) IMM-1, (03)(B)(4)(1)	2,960
		(04) Combined		(10) Combined			(28) NVM-1, (03)(B)(5)(1)	8,483
		(05) Amended		(11) Amended			(28) MM-1, (03)(C)(1)(f)	0
	Fiecal Year of Cost	(06)		(12) -2007	-2008-		(30) NVN-1, (03)(C)(2)(1)	D
	Total Claimed Amount	(07)		(13) \$	_	19,388	(31) NVM-1, (03)(0)()	1,061
•	Less: 10% Late Penalty	, not to exceed \$1	000	(14) \$			(32) IWM-1, (03)(E)(f)	Q
:	Loss : Prior Claim Rayn	nent Received		(15) \$		-	(33) 1WM-1, (03)(F)(1)	893
	Net:Claimed Amount			(18) \$		19,388	(34) IMM-1, (08)	5,321
	Due from State	(08)		(17) \$		19,388	(95) IVIN-1, (08)	0
	Due to State			(18)			(36) NVM-1, (09)	
	(37) CERTIFICATION O In accordance with the j district to file mendated of the provisions of Gow	provisions of Governm cost claims with the t	State of G	allomia for this pr		et I am th nd certify	e officer authorized by the c under penalty of perjury that	ommuniky college It l'have not violated any
	claimed herein, and suc	h costs are for a new h in the Parameters a	program	or increased level	of servic	es of an e	payment received, for reimb edisting program. All efficiti med are supported by sound	ing savings and
1							m the State for payment of of the State of California th	
	Signature of Authorized (	Difficer (USE BLUE	: INK)			•	Date	
	precidop	is		•		-	12(5)?	
	Joyce Lopes Type or Print Name				•		Director of Finance	
	(38) Name of Contact Pe	rson for Claim			ephone I		(858) 514-8605	
	SixTen and Assoc	iates		· · · · · ·		Address;	kbpsixten@aol.com	
	Form FAM-27 (New D6K	15)						· · · · ·

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State Controller's Office							
Program 256		NANDATED ( Egráted Wáste) Claim Summ	MANAGEMENT		mmunity College M	F	ORM VM-1
(01) Claimant Sierra Joint Community College District			(02) Type of Claim Reimburseme	ent X			cal Year 17-2008
		<u></u>	Estimated	L			
Direct Costs				Accounts		<u>.</u>	<u> </u>
(03) Reinhousable Activities	(a) Solaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training		(7) Fotal
A. One-Time Activities							
Development of Policies and Procedures	\$ 55:64	*	\$ -	\$ -	\$ -	\$	55,64
2 Staff Training	\$ 614.24	\$-	\$ -	\$ -	ş -	3	614.24
B. Ongoing Activities							
1 Completion and Submission of Plantic Board	\$	\$-	\$	\$ -	* -	\$	-
Response to Board During Approval     Process	\$ -	\$ -	\$.	<b>s</b>	<b>*</b>	\$	•
3 Consultation with Board	\$	* *	\$ -	\$ -	\$ -	3	•
Designation of Waste Reduction and Recycling Coordinator     Diversion and Maintenance of Approved	\$ 2,959,52	\$: -	*	\$ -	\$	8	2,959.52
5 Level of Reduction	\$ 8,482.56	\$ *	\$ -	\$	\$	\$	8,482.56
C. Alternative Compliance							
Alternative Requirements or Time Extension for 1/1/02 for 25% Waste	\$	\$ *	\$ -	\$ -	<b>*</b> -	\$	•
2. Alternative Requirements or Time 2. Extension for 1/1/04 for 50% Weste	\$	\$ -	<b>\$</b>	\$ -	\$ -	\$	
D. Accounting System	\$ 1;060.96	s -	\$ .	\$ +	\$	\$	1,060.96
E. Annual Report	\$-	\$ -	- -	<b>\$</b>	\$ -	5.	
F. Annual Recycled Material Reports	\$ 893:44	\$	<b>\$</b>	\$ .	\$ -	\$	893:44
(04) Total Direct Costs	\$ 14,066:56	\$ 	\$	\$ -	\$ -	\$	14,066.56
Indirect Costs							
(05): Inclinent Cost Rate			Faderally approved GMB	A-21, FAM-290, of 7%}			37,53%
(96) Total Indirect Costs			(Line (05) × ine (04)(4)		· · · · · · · · · · · · · · · · · · ·	\$	5,321.38
(07) Total Direct and Indirect Costs			(Line (64)(7) + Ine (06))	· · · · · · · · · · · · · · · · · · ·		\$	19,387.94
Cost Reduction							
(08) Less: Offsetting Servings			·	······		6	-
(09) Less: Other Reimbursements			<u></u>			5	
(10) Total Glamed Amount			[Line	(07) - (Line (08) + Line	(09)]]	\$	19,387.94
New OGROS				<u>+</u>		L	I

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State Controller's	Office	<u> </u>	MANDA	TED COSTS		<u> </u>	imunity Colle	ge Mandated	
258		•	INTEGRATED W	ASTE MANA COST DETA					FORM IWM-2
01) Claimant	<b>.</b>		·····	(02) Fiscal '				<u> </u>	L
Sierra Joint Commu	nity College	District		·		•			2007-2008
(03) Reimbursable One-Time	Activities: C	heck only one box per l	iom to identify the ad	tivity being c	aimed.				
Activities		Development of Policies and Po	aentreo		Staff Träking				
Ongoing		Completion and Submittee of	Plan ib Beerd		Response to Board Procetos	During Approval		Consultation ally i	Beend
Activities		Designation of Waste Reduction	s and Recycling Coordinator		Deleterates of App	proved Level of Rei	Éuction .		
Alternative Compliance		Alternative Requirement or The 29% Wester	Bilmilar for W182 for		Alemative Paquite	ment of Time Exter	valicity for 1/1/124 for S	0% Waste	
		Accounting System			Annual Report			Annual Recycl Reports	ed Material
(04) Description of		·····	<u> </u>				bject Accou		··
	(a)		(b) Houte	(C). Hours	(d)	(ù)	(0	(9)	(ä)
Cine	Employee N Micelions, Fan Ind Disacription	mes, Job Sims Performed, of Expenses	Ràin cử	Worked	Salaries and Benefits	Majorisis and Supplies	Contract Services	Field Apolis	Travit and Training
		-	Unit:Cost	Quantity			<u> </u>	ļ	
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Developing the victaica Roath, Liv		e and procedures Environment Health & Sale	ity Spitch \$55.84	i 11	55.84			1	
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258	<u></u>	. IN	TEGRATED WA	SOST DETAI	L				FORM IVM-2
01) Cleimant leire Joint Communi	ly College	District		(02) Fiscell'Y	'e <b>e</b> r	•			2007-2008
· · · · · · · · · · · · · · · · · · ·	itivities: C	heck only one box per form	<b>identify the ac</b>	livity being ci	eimed.	· · · ·			
One-Time Activities		Development of Policies and Proceeder	•		StairT.T)Taining				
Ongoing Activities		Gemploiten and Butchington of Plan to			Responde to Board Process	During Approval.		Consultation with E	leard
Aliemethie		Designation of Wiele Fieldsclars and P Allemative Regularment or Time Exten			Mahimanos of App		nion (cr 1/1/04 (cr 50		
Compliance		27% Weils Accounting System			Amual Report			Annual Recycl	ici Matinrial
04) Description/of/Ex	Densas		<u> </u>				bject Accoun	Reports	
	(6)	<b>y</b>	(b)	(c)	. (d)	(0)	(1)	(g)	W
l Cinentic grid	Employee N ations, Fun Description	inner, Job clione Parlormed, i of Explorates	Houtly Rate or Unit Cost	Houra Worked tr Quentity	Salaries und Benefits	Naterials and Supplice	Contract Services	Fixed Assets	Travel and Training
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Failing district staff on the Roots, Lyon	regifiremen	is and implementation of the plan Environment Health & Salety Sp	ici \$55.84	D.IF	\$ 51424				
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15) Total 🔽		Subiotal 🗀	Page 1		\$ 614.24.	\$ -	\$ -	\$ ·	\$ .

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ate Controller's O	ffice.	(_)					, munity Colle	ge Mandated	Cost Manui
		INTE		TED COSTS	EMENT	•			FORM
256				COST DETAI					IWM-2
01) Claimant	ih: Collina	Filmland		(02) Fiscal Y	lear				2007-2008
Sieira Joint Commun	this counding				·				2007-2000
03) Reimbursable A One-Time	ctivities: C	heck only one box perform to	identify the so	tivity being cl	aimed.	•			
Activities		Devisionient of Policies and Procedures			Staff Training				
Ongoing		Compliation and Bubmission of Plan to Bo	and .		Response to Board Process	During Approval		Consultation with I	<b>Beard</b>
Activities,		Designation of Wards Roduction and Rec	ycing Coordinator	<b>X</b>	Maintenance of App	roved Lovel of Re	duction		•
Aliemative Compliance		Alternatives Requirement or Time Extension 25% Wants	un tor 1/1/02 for		Alamative Require	neni ol Time Èda	naiors for 1/1/04 for 8	1% Wash	
	·	Accounting System	· · ·		Annual Report	· · · · ·		Annual Recycl	ed Material
(04) Description of E			<u> </u>		1		Not Accou	Reports	·
· · · · · · · · · · · · · · · · · · ·	(3)	)	(b).	(6)	(d)	( <del>0</del> )	(1)	(g)	(h)
Cincal	Employee Ne Ications, Fun	emes, Job clions:Reformed,	Flourly Rate	Flours Worked	Splation,	Materialia anti	Contract	Fixed	Traveland.
	d Description	of Expenses	or Unit Cost	or Gloentity	Benifits	and Supplier	Services	Accests	Training
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Marillin aileinnisi da a				5			1	1	
Divercing solid waste itom Rollin, Lynn		al of Vaniformation Inicialities - source Environment Tiestin & Subty Speci		-18:0	\$ 725.92		1	ł	
		al or ironationation tacilities - moyoli		-			}	1	
Berleis, Jas Esion, Neth	an i	Recycling Assistant Recycling Assistant	\$10.00 \$10.00	39.0	\$ 390,00		1		1
Olley, Chris Roisti, Lým		Recycling Assictant Environment Heilits & Bakty Spec	\$10.00 \$55.84	48.0 70.0					
		ry tor maintaining approved level of m		· .			1		
Roletti, Lynn	<b>)</b>	Environment Haalth & Salety Spec	\$55,84	11	\$ :55,84		1		
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Program			MANDA	TED COSTS					FORM
256				COST DET				· .	IWM-2
01) Claimant				(02) Fiscal	Year				
ilema Joint Commu	nity College	District		} '					2007-2008
03) Reimbursable i	Activities; C	Check only one box per form	to identify the a	ctivity being:	damed.				
One-Time Activities		Development of Policies and Procedu	Ma		Staff Training				
	. 🗖	Completion and Submission of Plan a			Response to Bear	During Approval		Consultation talk	
Ongolog Activities	<b>رتی</b>	Designation of Waste Railwillion and	Debusite e Calatilitation		Protect				
Alt cost					Managemee of Ap	proved Level of Re	aćsce		
Alternative Compilarice		Alpinistinė Registrainaist or Taxie Edu 25% Waste			Allectative Regain	umant of Time Extin	ilan for 14104 for	80%. Walio	:
		Accounting System			Annual Report			Annual Recycl Reports	idinate Material
04) Description of I	Expense				T		bject Accou		
	(8	)	(b)	(c)	. (ඒ)	(\$)	m	(0)	(h)
Clints	Employee N Realigne, Fun	iemes, Job Ictions Parlomed,	Hourly- Rate	Hours Worked	Selaries and	Materials and	Contract	Fired	Traveland
	në Description	n of Expenses	or Unit Cost	ci Quantity	Benúfits	Supples	Sevices	Assets	Treining
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esignating one solid we Roath, Lyn		end recycling coordinator for each Environment Health & Salety Sj		53	0 3 2,959.52		· ·		
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Program				TED COSTS					FORM
256		INT	EGRATED W	COST DETA					1WM-2
01) Cisimani				(02) Fiscal'		·····	····		<u></u>
Sierra Joint Communi	ty College	District							2007-2008
03) Reimbursable A	ctivities: C	heck only one box per form to	identify the a	Livity being c	leimed.			······································	
One-Time		Development of Pelicies and Proceedures			Steff Training		<u> </u>		<u></u>
Activities				·····	Response in Board	De la channeil			
Ongoing		Completion and Submission of Plan to B	aasti,		Process:	Prind When		Generalization with D	unit.
Activities		Designation of Wash's Reduction and Res	yeling Ocerchysics		Maintenance of App	royed Lovel of Rec	luction '		
Alternative		Allemettes Requirement or Time Extensi	on for 1/1/02 for		Allemative Require	next of Time Exter	uice for 4/1/04 for S	17% Waste	
Compliance		25% Winte	<u> </u>					Annusi Recycle	d Naturial
		Accounting System	· · · ·	i	Annual Report			Reports	
04) Description of E			······		<u> </u>		bject Accou		r <u></u>
		)	(b) Hourly	(C) Hoursi	(6)	(8)	60	(9)	(11)
Glessifi	Employne N califond, Fuid	ctions Performed,	Raie	Worked	Salaries and	Mitarials and	Contract Services	Fixed Assets	Travel and Training
		n di Exponess	Unit Cost	Cumility	Benefits	Supples	1	ļ	
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Developing; implementing; Roalti, Lynn		accounting system to track source re Environment Health & Salety Spec			\$ 1,080.96				
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*nov 256			INTEGRATED	DATED CO WASTE M	NAGE	MENT				FORM INM-2
)1); Claimant ierra Joint Comm	unity Colision	District		(02) FL	scal Yes	ur	<u></u>			2007+2001
		heck only one box per fo	em to identify th	e activity be	rio cieln	ned.				
Dna-Time Activities		Development of Policies and Prec	· · ·	<u></u>		aft Training	· · · ·	··		
<del></del>		Complition and Buturboilon of Pt	in to Board			epones to Bourd	During Approval		Consultation with	lori
Degoing Activities		Designation of Waste Recticitors a	nd Resycling Coordin	#r 🗔		-	period Lawel of Figu	uction		
Alternativo Gompliance		Alternative Peoplements or Time. 20%-Water	Enternation for 1/1/02 (o	۲ E		iarņēbre Regilin	matikaj Timo Edun	ilci) for 1/1/04 for (i	CH. Waite	- <u>-</u>
		Accounting System			A C	nnuál Report			Annual Recycl Reports	ed Wateriel
4): Description of			· · · · · · · · · · · · · · · · · · ·					bject Account		······
	(8) Employne H Michions, Fun and Disscription	emes, Job ctions Performed,	(b) Houfly Rate Sr Unit Co	Work	n ed	(d) Salaries and Benefits	(8) Motorials and Supplies	(f) Contract Services	(p) Fluid Aisets	(h). Travel arid Tráining
<u> </u>		u <u>_</u> <del></del>		<u> </u>			···,			
porting annually loth Roath, Ly		ies of récyclible creatinis colo Environment Health & Salety	clid Spec \$5	5,84	. 16.0 \$	893.44				
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# FY 2008-09

# Integrated Waste Management Claim

State Controller's Office

#### LATE unity College Mandated Cost Manual

	CLAIM FOR PAYME rsuant to Government Code INTEGRATED WASTE MAN	Section 17561		(19) Program Number (1025) (20) Date Filed FEB 1.5 (21) LRS Input//	201 <b>256</b>
(01) Claimant Identification	Number: CC :	31090		Reimbursement	Claim Data
(02) Claimant Name	Sierra Joint Community Co	llege District	/	(22) FORM-1, (03)	
Address	Placer County	 : :		(23) FORM-1A, (04)(A)(1)(f)	56
	5000 Rocklin Road	<u></u>		(24) FORM-1A, (04)(A)(2)(f)	614
······································	Rocklin CA	95677-3397	· · · ·	(25) FORM-1A, (04)(B)(1)(f)	
······		Тур	e of Claim	(26) FORM-1A, (04)(B)(2)(f)	
	(03)	(09) Reimbur	sement X	27) FORM-1A, (04)(B)(3)(f)	
	(04)	(10) Combine	ed 📃 be	(28) FORM-1A, (04)(B)(4)(f)	2,960
	(05)	(11) Amende	d _ 🗖	(29) FORM-1A, (04)(B)(5)(f)	4,635
Fiscal Year of cost	(06)	(12) 20	08-2009 V	(30) FORM-1A, (06)	3,904
Total Claimed Amount	(07)	(13) \$	15,0	(31/FORM-1A, (09)	
Less: 10% Late Penalty	/ (refer to claiming instructions)	(14) \$	1,5	(32) FORM-1A, (10)	
Less : Prior Claim Payn	nent Received	(15) \$		(33) FORM-1A, (11)	15,046
Net Claimed Amount		(16)	13,5	(24)	
Due from State	(08):	(17) \$	13,5	(35)	
Due to State		(18)		(36)	

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district 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 Government Code.

I further certify that there was no application other than from the claimant, nor any grant or payment 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 savings 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 (USE BLUE INK)

Kevin Wellsfry, General Services Manager Type or Print Name and Title of Authorized Signatory	Date Signed Telephone Number E-mail Address	<u>2-8-//</u> (916) 660-7625 kwellsfry@sierracollege.edu
(38) Name of Agency Contact Person for Claim Kevin Wellsfry, General Services Manager	Telephone Number	(916) 660-7625 kwellsfry@sierracollege.edu
Name of Consulting Firm/Claim Preparer	E-mail Address	(858) 514-8605
SixTen and Associates	E-mail Address	kbpsixten@aol.com

State Controller's Office			· · · · · · · · · · · · · · · · · · ·	Community C	oliege Mandat	ed Cost Manual
Program 256	ITEGRATED WA	TED COSTS ISTE MANAGEN SUMMARY	MENT	- - -		FORM 1A
(01) Claimant: Sierra Joint Community College District		(02)			· · · · · · · · · · · · · · · · · · ·	Fiscal Year 2008-2009
Claim Statistics	<u> </u>	L		· ·		
(03) Leave Blank	· · · · · · · · · · · · · · · · · · ·	<u> </u>			· .	
Direct Costs			Object A	ccounts	<u>.</u>	
	(a)	(b)	(C)	(d) · ·	( <del>0</del> )	(f)
(04) Reimbursable Activities	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	Total
A. One-Time Activity			II		I	
1. Develop Policies and Procedures	<b>\$</b> 55.84	\$ -	\$ -	\$-	<b>\$</b> -	\$ 55.84
2. Train District Staff on IWM Plan	\$ 614.24	\$	\$	\$-	\$ -	\$ 614.24
B. Ongoing Activities						
1. Complete and Submit IWM Plan to Board	\$	\$ -	\$	\$	·\$ -	\$
2. Respond to Board Requirements	\$ -	\$-	\$-	\$ -	\$	\$ -
3. Consult with Board to Revise Plan	\$ -	\$-	\$ -	\$-	\$-	\$ -
4. Designate Coordinator for Each College	\$ 2,959.52	\$ -	\$-	\$	\$ -	\$ 2,959.52
5. Divert Solid Waste/Maintain Required Level (Form 1B cannot be used if this activity is claimed)	\$ 4,634.72	\$ / -	\$ -	\$-	\$-	\$ 4,634:72
(04) Total Direct Costs	\$ 8,264.32	-	\$ -	\$-	\$ -	\$ 8,264.32
Indirect Co <del>sts</del>		:				•
(05) Indirect Cost Rate		[Refer	to Claiming Instru	ctions]	· .	47.24%
(06) Total Indirect Costs		[Refer	to Claiming Instru	ctions]		\$ 3,904.06
(07) Total Direct and Indirect Costs		ָּרָר <b>ר</b> ַר	ne (05)(1) + line (0	7)]	· · · ·	\$ 12,168.38
(08) Total from Forms 1A, 1B, and 1C	- 	[Add 1	A(07) + 1B(07) + 1	C(07)]		\$ 15,046.04
Cost Reduction	•.	· · ·		•		
(09) Less: Offsetting Savings		·				\$ .
(10) Less: Other Reimbursements			· · ·			\$
(11) Total Claimed Amount:		[Line (09	9) - {Line (10) + Lir	e (11))]		\$ 15,046.04
Revised 07/09						

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State Controller's Office	- -			Community	oliege Mandat	od Cost Norm
Program	TEGRATED WA	ED COSTS STE MANAGEN SUMMARY	AENT	Community C	onege markiau	FORM 1C
(01) Claimant:		(02)		·	. · ·	Fiscal Year
Slerra Joint Community College District	• • •					2008-2009
Direct Costs			Object /	ccounts		· · ·
	(a)	(b)	(c)	(d)	(8)	(f)
(03) Reimbursable Activities	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	Total
D. Accounting System			irsement be	gins January		<u>_</u>
1. Develop, Implement & Maintain System	\$ 1,060.96	\$ -	\$	s -	\$ -	\$ 1,060.9
E. Annual Report of Progress		Reimbu	ursement be	gins January	1, 2000	
1. Calculations of Annual Disposal Reduction	\$	\$	\$ -	\$ -	\$	\$
2. Information on the Changes	\$ -	\$ -	\$-	\$ -	\$-	\$ -
3. Summary of Progress Made in IWM Plan	\$	\$ -	\$ -	\$	\$ -	\$ -
4. The Extent of CCD's Use of IWM Plan	\$ -	\$	\$ : -	\$ -	\$-	\$ -
5. Time Extension Summary of Progress	\$	\$ -	\$ -	<b>\$</b> -	\$ -	\$ -
6. Alternative Reduction Summary of Progress	\$ -	\$ -	\$-	\$	\$-	\$
F. Annual Recycled Material Reports		Reim	bursement b	egins July 1	, 1999	
1. Annual Report to the Board	\$ 893.44	\$	\$ -	\$ -	\$ -	\$ 893.44
(04) Total Direct Costs	\$ 1,954.40	\$ -	\$ -	\$	\$ -	\$ 1,954.40
ndirect Costs		. <u></u>	•		· · · ·	
05) Indirect Cost Rate		Refer	to Claiming Instru	ctions)		47.249
06) Total Indirect Costs	· · ·	[Refer	to Claiming Instru	ctions]		\$ 923.26
07) Total Direct and Indirect Costs	{Line (	(04)(1) + line (06)]	[Forward to	tal to Form-1A, lin	e (09)]	\$ 2,877.66

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itate Cont	roller's Office	····	NAME A	TED COSTS			Community Co	liege Mandate	d Cost Manu I
Program		•	INTEGRATED W/		JENT				FORM
256	· · · ·			COST DETAIL					· 2A
(01) Claim	ant	-		(02) Fiscal Ye	ear				<u> </u>
	Community College District	-	•						2008-2009
	oursable Activities: Check only one box per form to	identi							
A. One-Tin	•			B. Ongoing				;	
	Develop Policies and Procedures Train District Staff on IWM Plan					bmit IWM Plan to E 1 Requirements	Soard .		
لب	Hain Disuka Stan OF WWW Pran				Respond to Boan Consult with Boar				
-	· · ·					nation for Each Coll	lege		
			·			e/Maintain Require	•		•
(04) Desci	ription of Expenses	•					Object Accoun	ts .	
	(a)		(b)	. (c)	(d)	(e)	(f)	(9)	(h)
	Employee Names, Job Classifications,		. Hourty . Rate	Hours Worked	Salaries	Materials	Contract	Fixed	Travel
ł	Functions Performed and Description of Expenses		or Unit Cost	or Quantity	• and Benefits	and Supplies	Services	Assets	and Training
					<u> </u>		· · · ·		<u> </u>
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Developing th	e necessary district policies and procedures	۰.		. •		· ·			· · ·
	Roath, Lynn Environment Health & Safety Sp	ecialist	\$55.84	1.	0 \$ 55.84	· ·			
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Community College Mandated Cost Manual

	Office					i	Community Co	liege Mandate	d Cost Manue
256		• •	MANDAT	ED COSTS	ENT				FORM 2A
				OST DETAIL			•		
1) Claimant				02) Fiscal Ye	ar				
	nity College District		<u> </u>	! . 	·				2008-2009
	Activities: Check only on	e box per form to iden					•		
One-Time Activity			· · ·	3. Ongoing A		· .			
	olicles and Procedures	· ·				Jomit IWM Plan to	Board		
X Train Distri	ict Staff on IWM Plan				Respond to Boar				
						rd to Revise Plan	· .		
•						inator for Each Co te/Maintain Requir			
					Divert Solid 1105		Object Account		
)4) Description o	(a)	· · · · · · · · · · · · · · · · · · ·	(b)	(c)	(d)	(6)	(f)	(g)	(h)
	(a)		Hourty	(C) Hours	• · · ·				•
Er Function	mployee Names, Job Classific hs Performed and Description	cations, of Expenses	Rate or Unit Cost	Worked or Quentity	Salaries and Benefits	Materials and . Supplies	Contract Services	Fbred Assets	Travel . and Training
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aining district stall on t	the requirements and impleme	ntation of the plan		• .					1
Roath, Lyr		nt Health & Safety Specialis	\$55.84	· 11.0	\$ 614.24			· .	
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						lla	d Cost How
tate Controller's Office	MANDAT	ED COSTS		·	Community Co	nege mandate	
256	INTEGRATED WA	STE MANAGEN	ENT			· .	FORM 2A
		OST DETAIL	···				<u> </u>
1) Claiment		(02) Fiscal Ye	ar	•			2008-200
lerra Joint Community College District 3) Reimbursable Activities: Check only one box per form to ider	tlify the activity bei	ng claimed.				 	2008-200
A. One-Time Activity	•	B.: Ongoing A	ctivities				
Develop Policies and Procedures				ubmit IWM Plan to B	loard		
Train District Staff on IWM Plan				rd Requirements		:	• •
				ard to Revise Plan dinator for Each Coli	608		
				sta/Maintain Require			
04) Description of Expenses					Object Account	ts ·	·
(a)	(b)	(c)	(d)	(e)	(1)	(9)	(h)
Employee Names, Job Classifications,	Hourly Rate	Hours Worked	Salaries and	Materials and	Contract	Fixed	Travel
Functions Performed and Description of Expenses	or Unit Cost	or Quantity	Benefits	Supplies	Services	Assets	Training
					<sup>.</sup>	· .	<u> </u> .
esignating one solid waste reduction and recycling coordinator for each college i Roath, Lynn Environment Health & Safety Specialis		53.0	\$ 2,959.5	2	ŀ		
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State Controller's Office			· ·		community Co	liege Mandated	i Cost Manua
Program	MANDA	TED COSTS	<u>_</u>		John Manager	nege manuated	FORM
	INTEGRATED W/	1	IENT				2A
01) Claimant		(02) Fiscal Ye		· · · · · · · · · · · · · · · · · · ·	·	·	<u> </u>
Sierra Joint Community College District						•	2008-2009
03) Reimbursable Activities: Check only one box per form to identif	fy the activity be	ing claimed.	· · · · · · · · · · · · · · · · · · ·				
A. One-Time Activity		B. Ongoing /					
Develop Policies and Procedures     Train District Staff on IWIM Plan			Complete and Su Respond to Board	brnit IWM Plan to B Requirements	Oard		
	· .		Consult with Boar		•		· · ·
· · ·			Designate Coordi	nator for Each Colle	e e e e e e e e e e e e e e e e e e e	•	•
	<u>.</u>		Divert Solid Wash	e/Maintain Required			
(04) Description of Expenses			· · · · ·		Object Accoun	<u></u>	
(a)	(b) Hourty	(C) Hours	(d)	(e) .	(1)	. (g)	(h)
Employee Names, Job Classifications, Functions Performed and Description of Expenses	Rate or	Worked or	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training
	Unit Cost	Quantity					
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Diverting solid waste from landfill disposal or transformation facilities - recycling			[				
Roath, Lynn Environment Health & Safety Specialist	\$55.84	70.0	\$ 3,908.80		,		
Diventing solid waste from landfill disposal or transformation facilities - source reduct			· .		-	·	
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State Controller's Office					Sommunitu Co	liege Mandater	Cost Monuel
Program	INTEGRATED W		ENT		Sommany Co	niege manuale	FORM 2C
01) Claimant	ACTIVITY	(02) Fiscal Ye	ar				
Sierra Joint Community College District	•				•		2008-2009
03) Reimbursable Activities: Check only one box per form to identit	fy the activity be	•					· · ·
D. Accounting System           x         Develop, Implement & Maintain System		E. Annu	al Report of Pro	o <b>gress</b> inual Disposal Red	uction		
F. Annual Recycled Materials Reports			Information on the				
Annual Report to the Board	, .			ress Made in IWM			
				D's Use of IWM Pla ummary of Progres			••••
				tion Summary of P			
(04) Description of Expenses (a)					Object Accoun		
	(b) Hourly	(C) Hours	(d) Salaries	(Ə) Materials	( <b>f</b> )	(9)	(h) Travel
Employee Names, Job Classifications, Functions Performed and Description of Expenses	Rate or Unit Cost	Worked. or Quantity	and Benefits	and .Supplies	Contract Services	Fixed Assets	and Training
	· ·			·			
Developing, implementing, maintaining accounting system to track source reduction		 		· .			•
Roath, Lynn Environment Health & Safety Specialist	, recycaing, or comp \$55.84		\$ 1,060.96				
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05) Total 🖾 Subtotal 🗖	Page	1 of 1	\$ 1,060.96	\$ -	\$ -	<b>\$</b> -	\$ -

256	INTEGRATED W	NTED COSTS AȘTE MANAGEN COST DETAIL	IENT			-	FORM 2C
I) Claimant ma Joint Community College District		(02) Fiscal Ye	196				2008-2009
<ol> <li>Reimbursable Activities: Check only one box per form to identified</li> </ol>	the estivity be	vina alaimad					
<ul> <li>D. Accounting System</li> </ul>	y the activity be		al Report of Pro				
Develop, Implement & Maintain System			-	nual Disposal Redu	rtion		
F. Annual Recycled Materials Reports	•		Information on the				
x Annual Report to the Board	•			ess Made in IWM F	Yen	•	
	•			)'s Use of IWM Plan		<i>.</i> .	
			Time Extension S	ummary of Progress	\$		
· · · · · · · · · · · · · · · · · · ·			Alternative Reduc	tion Summary of Pr	ogress		
4) Description of Expenses	•			0	bject Accoun	rts i	
(a)	(b)	(c)	(d)	(0)	. (f)	(g)	(h).
Employee Names, Job Classifications,	Hourty	Hours	Salaries	· Materiais	Contract	Fixed	Travel
Functions Performed and Description of Expenses	Rate	Worked	and Benefits	and Supplies	Services	Assets	Training
	Unit Cost	Quantity					
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porting annually to the Board quantities of recyclable materials collected Roath, Lynn Environment Health & Safety Specialist	\$55.84	16.	5 893:44				
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5) Total 🔽 Subtotal 🗔	0	e 1 of 1	\$ 893.44	\$ -	s -	\$.	s -

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## FY 2009-10

# Integrated Waste Management Claim

Pursuant to Government Code Section 17561 INTEGRATED WASTE MANAGEMENT       (2) Date Filed FED 1 5 201 (2) LRS Input 2 1 45 4       256         1) Claiment Identification Number:       CC 31090       Reimbursement Claim Data       2       2       10 Claiment Name       Sierra Joint Community College District       (22) FORM-1, (03)       3	 	Suant to Government Code INTEGRATED WASTE MAI Number: CC Sierra Joint Community C Placer County	8 Section 17561 NAGEMENT 31090		(20) Date FiledF <u>EB/1                                    </u>	Program
(21) LRS Input 2.151.4         (21) Claiment Identification Number:       CC 31080         (22) Claiment Name       Sierra Joint Community College District         (22) Claiment Name       Sierra Joint Community College District         (22) Claiment Name       Sierra Joint Community College District         (23) FORM-1A, (04)(A)(7)(7)         5000 Rocklin Road         Rocklin.       CA 95677-3397         (25) FORM-1A, (04)(B)(7)(7)         (03)       (09) Reimbursement         (03)       (09) Reimbursement         (10) Combined       (28) FORM-1A, (04)(B)(3)(7)         (04)       (10) Combined         (10) Combined       (29) FORM-1A, (04)(B)(5)(7)         (11) Amended       (29) FORM-1A, (04)(B)(5)(7)         (12)       (2009-2010         (13) FORM-1A, (04)(B)(5)(7)       (21)         (14)       (21) FORM-1A, (04)(B)(5)(7)         (23) FORM-1A, (04)(B)(5)(7)       (23)         (24) FORM-1A, (04)(B)(5)(7)       (24)         (25) FORM-1A, (04)(B)(5)(7)       (26)         (15)       (11) Amended       (29) FORM-1A, (04)(B)(5)(7)         (26) FORM-1A, (05)       1/7         (26) FORM-1A, (04)(B)(5)(7)       (26)         (15)       (11,498)         (20	) D1) Claimant Identification N D2) Claimant Name	INTEGRATED WASTE MAI Number: CC Sierra Joint Community C Placer County	31090		(21) LRS Input 2 / 15/ 11	256
(21) LRS Input 2.151.4         (21) Claiment Identification Number:       CC 31080         (22) Claiment Name       Sierra Joint Community College District         (22) Claiment Name       Sierra Joint Community College District         (22) Claiment Name       Sierra Joint Community College District         (23) FORM-1A, (04)(A)(7)(7)         5000 Rocklin Road         Rocklin.       CA 95677-3397         (25) FORM-1A, (04)(B)(7)(7)         (03)       (09) Reimbursement         (03)       (09) Reimbursement         (10) Combined       (28) FORM-1A, (04)(B)(3)(7)         (04)       (10) Combined         (10) Combined       (29) FORM-1A, (04)(B)(5)(7)         (11) Amended       (29) FORM-1A, (04)(B)(5)(7)         (12)       (2009-2010         (13) FORM-1A, (04)(B)(5)(7)       (21)         (14)       (21) FORM-1A, (04)(B)(5)(7)         (23) FORM-1A, (04)(B)(5)(7)       (23)         (24) FORM-1A, (04)(B)(5)(7)       (24)         (25) FORM-1A, (04)(B)(5)(7)       (26)         (15)       (11) Amended       (29) FORM-1A, (04)(B)(5)(7)         (26) FORM-1A, (05)       1/7         (26) FORM-1A, (04)(B)(5)(7)       (26)         (15)       (11,498)         (20	01) Claimant Identification N 02) Claimant Name	Number: CC Sierra Joint Community C Placer County	31090		(21) LRS Input 2 / 15/ 11	
2) Claimant Name       Sierra Joint Community College District       (22) FORM-1, (03)         2) Claimant Name       Sierra Joint Community College District       (22) FORM-1, (03)         idress       Placer County       (23) FORM-1A, (04)(A)(1)(f)         5000 Rocklin Road       (24) FORM-1A, (04)(A)(2)(f)         Rocklin       CA 95677-3397       (25) FORM-1A, (04)(B)(1)(f)         (02)       (09) Reimbursement       [X]         (02)       (10) Combined       [28) FORM-1A, (04)(B)(5)(f)         [QBi]       (11) Amended       [29) FORM-1A, (04)(B)(5)(f)         [QSi]       (12)       2009-2010         otal Claimed Amount       [07]       [13]         [14]       (32) FORM-1A, (09)       ///495/         ess: 10% Late Penalty order to claiming instructions)       \$         [14]       (32) FORM-1A, (10)       \$         ses: Prior Claim Payment Received       [15)       (33) FORM-1A, (11)         et Claimed Amount       [17]	02) Claimant Name	Sierra Joint Community C Placer County			Reimbursement C	
Sterra Joint Community Conlege District         (23) FORM-1A, (04)(A)(1)(1)           5000 Rocklin Road         (24) FORM-1A, (04)(A)(2)(1)           Rocklin         CA         95677-3397         (25) FORM-1A, (04)(B)(1)(1)           Rocklin         CA         95677-3397         (25) FORM-1A, (04)(B)(2)(1)           Isoan         (09) Reimbursement         [X]         (27) FORM-1A, (04)(B)(2)(1)           Isoan         (09) Reimbursement         [X]         (27) FORM-1A, (04)(B)(3)(1)           Isoan         (09) Reimbursement         [X]         (27) FORM-1A, (04)(B)(3)(1)           Isoan         (10) Combined         (28) FORM-1A, (04)(B)(5)(1)         2           Isoan Year of cost         (06)         (12)         (30) FORM-1A, (06)         /4/7           Iscal Year of cost         (06)         (12)         (30) FORM-1A, (06)         /4/7         -3           otal Claimed Amount         (307)         (13)         /11,488         (31) FORM-1A, (10)         ////////////////////////////////////		Placer County	ollege District			laim Data
Source         Source<				_	(22) FORM-1, (03)	· · ·
5000 Rocklin Road         (24) FORM-1A, (04)(A)(2)(f)           Rocklin         CA 95677-3397         (25) FORM-1A, (04)(B)(1)(f)           (03)         (09) Reimbursement         (26) FORM-1A, (04)(B)(2)(f)           (03)         (09) Reimbursement         (27) FORM-1A, (04)(B)(3)(f)           (04)         (10) Combined         (28) FORM-1A, (04)(B)(4)(f)         2           (05)         (11) Arnended         (29) FORM-1A, (04)(B)(5)(f)         3           iscal Year of cost         (05)         (12)         (30) FORM-1A, (04)(B)(5)(f)         3           iscal Year of cost         (05)         (12)         (30) FORM-1A, (04)(B)(5)(f)         3           iscal Year of cost         (05)         (12)         (30) FORM-1A, (06)         1/7         -3           otal Claimed Amount         (307)         (13)         11,498         (31) FORM-1A, (10)         5           ess: 10% Late Penalty (wfer to claiming instructione)         (14)         (32) FORM-1A, (10)         5         -4           ess: Prior Claim Payment Received         (15)         (33) FORM-1A, (11)         .44           iet Claimed Amount         (16)         (34)					(23) FORM-1A, (04)(A)(1)(f)	18
Type of Claim       (26) FORM-1A, (04)(B)(2)(f)         (09) Reimbursement       X         (04)       (09) Reimbursement         (05)       (10) Combined         (05)       (11) Arnended         (05)       (11) Arnended         (11) Arnended       (29) FORM-1A, (04)(B)(4)(f)         (11) Arnended       (29) FORM-1A, (04)(B)(5)(f)         (12)       (30) FORM-1A, (04)(B)(5)(f)         (13)       M         (14)       (31) FORM-1A, (09)         (14)       (32) FORM-1A, (10)         (32) FORM-1A, (11)       (33) FORM-1A, (11)         (14)       (32) FORM-1A, (11)         (33) FORM-1A, (11)       (34)         (15)       (33) FORM-1A, (11)         (16)       (34)         (17)       (14)         (16)       (34)         (17)       (14)         (16)       (34)         (17)       (14)         (18)       (36)         (19)       (36)         (11)       (34)         (18)       (36)         (19)       (36)         (11)       (36)         (18)       (36)         (19)       (36) <th></th> <td></td> <td></td> <td></td> <td>(24) FORM-1A, (04)(A)(2)(f)</td> <td>49</td>					(24) FORM-1A, (04)(A)(2)(f)	49
Type of Claim       (26) FORM-1A, (04)(B)(2)(f)         (03)       (09) Reimbursement       X         (04)       (10) Combined       (27) FORM-1A, (04)(B)(3)(f)         (05)       (11) Amended       (29) FORM-1A, (04)(B)(4)(f)       2         (05)       (11) Amended       (29) FORM-1A, (04)(B)(5)(f)       3         iscal Year of cost       (06)       (12)       (30) FORM-1A, (04)(B)(5)(f)       3         otal Claimed Amount       (107)       (13)       (14)       (31) FORM-1A, (09)       ////7       -2         otal Claimed Amount       (107)       (13)       (14)       (32) FORM-1A, (10)       -		Rocklin C.	A 95677-3397	<u> </u>	(25) FORM-1A, (04)(B)(1)(f)	
(64)       (10) Combined       (28) FORM-1A, (04)(B)(4)(f)       2         (05)       (11) Amended       (29) FORM-1A, (04)(B)(5)(f)       3         iscal Year of cost       (06)       (12)       (30) FORM-1A, (06)       /4/7       -3         otal Claimed Amount       (17)       (13)       (14)       (31) FORM-1A, (09)       ///4/9 %         ess : 10% Late Penalty (refer to claiming instructions)       \$       (14)       (32) FORM-1A, (10)       1//4/9 %         ess : 10% Late Penalty (refer to claiming instructions)       \$       (15)       (33) FORM-1A, (10)       4         ess : 10% Late Penalty (refer to claiming instructions)       \$       (15)       (33) FORM-1A, (10)       4         ess : Prior Claim Payment Received       (15)       (33) FORM-1A, (11)       44         iet Claimed Amount       \$       11,498       (34)       4         iet constate       (16)       \$       11,498       (35)       4         iet constate       (18)       \$       11,498       (36)       5       4         in accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not viola any of the provisions of Arti				·	(26) FORM-1A, (04)(B)(2)(f)	
(05)       (11) Amended       (29) FORM-1A, (04)(B)(5)(f)       3         iscal Year of cost       (05)       (12)       (30) FORM-1A, (06)       14/7       -3         otal Claimed Amount       (07)       (13)       11,498       (31) FORM-1A, (09)       11/498         ess : 10% Late Penalty (refer to claiming instructions)       (14)       (32) FORM-1A, (10)       -         ess : Prior Claim Payment Received       (15)       (33) FORM-1A, (11)       -         iet Claimed Amount       (16)       (34)       -         iet Claimed Amount       (17)       (35)       -         iet costate       (18)       (36)       -         77) CERTIFICATION OF CLAIM       -       -       -         in accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college       -         district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violation any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.		:(03)	(09) Reimbursement	X	(27) FORM-1A, (04)(B)(3)(f)	<u> </u>
(05)       (11) Amended       (29) FORM-1A, (04)(B)(5)(f)       3         iscal Year of cost       (05)       (12)       (30) FORM-1A, (06)       14/7       -3         otal Claimed Amount       (07)       (13)       11,498       (31) FORM-1A, (09)       11/498         ess : 10% Late Penalty (refer to claiming instructions)       (14)       (32) FORM-1A, (10)       -         ess : Prior Claim Payment Received       (15)       (33) FORM-1A, (11)       -         iet Claimed Amount       (16)       (34)       -         iet Claimed Amount       (17)       (35)       -         iet costate       (18)       (36)       -         77) CERTIFICATION OF CLAIM       -       -       -         in accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college       -         district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violation any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.		(64)	(10) Combined		(28) FORM-1A, (04)(B)(4)(f)	
iscal Year of cost          iscal Year of cost       (06)       (12)       (30) FORM-1A, (06)       14/7       -2         otal Claimed Amount       (07)       (13)       11,498       (31) FORM-1A, (09)       114/98         ess : 10% Late Penalty (refer to claiming instructions)       \$       (14)       (32) FORM-1A, (10)       114/98         ess : 10% Late Penalty (refer to claiming instructions)       \$       (15)       (33) FORM-1A, (10)       44         ess : Prior Claim Payment Received       (15)       (33) FORM-1A, (11)       44         iet Claimed Amount       (16)       (34)       (34)         iet Claimed Amount       (16)       \$       (35)         rue from State       (08)       (17)       (35)         rue to State       (18)       (36)       36)         87) CERTIFICATION OF CLAIM       In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not viola any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.						2,50
iscal Year Or cost       2009-2010       7/7         otal Claimed Amount       107?       (13)       6         iets : 10% Late Penalty (refer to claiming instructions)       (14)       (32) FORM-1A, (10)         iets : Prior Claim Payment Received       (15)       (33) FORM-1A, (11)         iet Claimed Amount       (16)       (34)         iet Claimed Amount       (17)       (35)         iet o State       (18)       (36)         OTHERTIFICATION OF CLAIM       (18)       (36)         In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community colleged district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not viola any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.				<b>نے۔۔</b> ا		3,44
Ocar Claimed Amount       \$ 45 11,498       11,498         ess : 10% Late Penalty (refer to claiming instructions)       (14)       (32) FORM-1A, (10)         ess : Prior Claim Payment Received       (15)       (33) FORM-1A, (11)       44         iet Claimed Amount       (16)       (34)       (34)         iet Claimed Amount       (16)       (35)       (35)         true from State       (08)       (177)       (35)         true to State       (18)       (36)       (36)         87) CERTIFICATION OF CLAIM       In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not viola any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.	iscal Year of cost		2009-2010			47 -3,12
ess : Prior Claim Payment Received (15) (33) FORM-1A, (11) (44 (16) (34) (35) (35) (36) (36) (37) CERTIFICATION OF CLAIM In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not viola any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.	otal Claimed Amount	1841	s 3 1	11,498		11498
ess. Prior Clarif Payment Received       \$       -       (34)         iet Claimed Amount       (16)       (34)         rue from State       (08)       (17)       (35)         rue to State       (18)       (36)       (36)         87) CERTIFICATION OF CLAIM       In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not viola any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.	ess: 10% Late Penalty	(refer to claiming instructions)	\$	•		
Interform State       Image: Control of Control	ess : Prior Claim Paym	ent Received	(15) \$	-	(33) FORM-1A, (11)	.41,4
rue from State       (08)       (17)       (35)         rue to State       (18)       (36)         37) CERTIFICATION OF CLAIM       (18)       (36)         In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not viola any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.	let Claimed Amount		(16) \$	11,498	(34)	
Pue to State (18) (36) 37) CERTIFICATION OF CLAIM In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not viola any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.	Due from State	:(08)	(17) \$		(35)	
In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not viola any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.	Due to State		(18)		(36)	· · · · · ·
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of cost 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 savings and reimbursements set forth in the paramet 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. ignature of Authorized Officer (USE BLUE INK)	in accordance with the	provisions of Government (	Code Section 17561, I certify t	hat I am	the officer authorized by the co	ommunity college
Date Signed 2-8-11	In accordance with the district to file mandated any of the provisions of I further certify that ther claimed herein, claimed include charter school of and guidelines are iden The amount for this rein I certify under penalty of	provisions of Government ( l cost claims with the State f Article 4, Chapter 1 of Divi re was no application other l costs are for a new progra costs, either directly or thro tified, and all costs claimed mbursement is hereby claim of perjury under the laws of	of California for this program, islon 4 of Title 1 Government 4 than from the claimant, nor a um or Increased level of servic ough a third party. All offsettin I are supported by source doo ned from the State for paymen	, and cer Code. ny grant es of an ng saving umentat nt of actu	uify under penalty of perjury the or payment received, for reimb existing program; and claimed gs and reimbursements set fort ion currently maintained by the al costs set forth on the attache	at I have not violated ursement of costs amounts do not th in the parameters claimant.
محمد به دار کال منظل کا محمد به نظر کال منظل کا محمد به منظل کال منظل کار کار منظل کار کار منظل کار کار منظل کا	In accordance with the district to file mandated any of the provisions of I further certify that ther claimed herein, claimed include charter school of and guidelines are iden The amount for this rein I certify under penalty of	provisions of Government ( l cost claims with the State f Article 4, Chapter 1 of Divi re was no application other l costs are for a new progra costs, either directly or thro tified, and all costs claimed mbursement is hereby claim of perjury under the laws of	of California for this program, islon 4 of Title 1 Government 4 than from the claimant, nor a im or Increased level of servic bugh a third party. All offsettin I are supported by source doc med from the State for paymen the State of California that the	, and cer Code. ny grant res of an ng saving umentat nt of actu a foregol	uify under penalty of perjury the or payment received, for reimb existing program; and claimed gs and reimbursements set fort ion currently maintained by the al costs set forth on the attache ng is true and correct.	at I have not violated ursement of costs amounts do not th in the parameters claimant.
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General Services Manager E-mail Address kwellsfry@sierracollege.edu	in accordance with the j district to file mandated any of the provisions of I further certify that ther claimed herein, claimed include charter school of and guidelines are ident The amount for this rein I certify under penalty of Signature of Authorized C Cevin Wellsfry, General Services Ma	provisions of Government ( d cost claims with the State f Article 4, Chapter 1 of Divi re was no application other d costs are for a new progra costs, either directly or thro tified, and all costs claimed mbursement is hereby claim of perjury under the laws of Officer (USE BLUE INK)	of California for this program ision 4 of Title 1 Government 4 than from the claimant, nor a im or Increased level of servic bugh a third party. All offsettin I are supported by source doc ned from the State for paymen the State of California that the United State of California that the Date Telephone E-mail	, and cer Code. ny grant es of an ng saving umentat nt of actu a foregoi e Signed Number	tify under penalty of perjury the or payment received, for reimb existing program; and claimed gs and reimbursements set fortion currently maintained by the al costs set forth on the attache ng is true and correct. 2-8-11(916) 660-7	at I have not violated ursement of costs amounts do not th in the parameters claimant. ed statements.
	in accordance with the j district to file mandated any of the provisions of I further certify that ther claimed herein, claimed include charter school of and guidelines are ident The amount for this rein I certify under penalty of Signature of Authorized C Vevin Wellsfry, General Services Ma ype or Print Name and T	provisions of Government ( cost claims with the State f Article 4, Chapter 1 of Divi re was no application other t costs are for a new progra costs, either directly or thro tified, and all costs claimed mbursement is hereby claim of perjury under the laws of Officer (USE BLUE INK)	of California for this program ision 4 of Title 1 Government 4 than from the claimant, nor a im or Increased level of servic bugh a third party. All offsettin I are supported by source doc ned from the State for paymen the State of California that the United State of California that the Date Telephone E-mail	, and cer Code. ny grant es of an ng saving umentat nt of actu a foregoi e Signed Number	tify under penalty of perjury the or payment received, for reimb existing program; and claimed gs and reimbursements set fortion currently maintained by the al costs set forth on the attache ng is true and correct. 2-8-11(916) 660-7	at I have not violated ursement of costs amounts do not th in the parameters claimant. ed statements.
General Services Manager       E-mail Address       kwellsfry@sierracollege.edu         ype or Print Name and Title of Authorized Signatory       80         Name of Agency Contact Person for Claim       60	in accordance with the j district to file mandated any of the provisions of I further certify that ther claimed herein, claimed include charter school of and guidelines are ident The amount for this rein I certify under penalty of Signature of Authorized C Vevin Wellsfry, General Services Ma ype or Print Name and T 38) Name of Agency Cor	provisions of Government ( cost claims with the State f Article 4, Chapter 1 of Divi re was no application other t costs are for a new progra costs, either directly or thro tified, and all costs claimed mbursement is hereby claim of perjury under the laws of Officer (USE BLUE INK)	of California for this program, islon 4 of Title 1 Government 4 than from the claimant, nor a im or Increased level of servic ough a third party. All offsettin I are supported by source doc and from the State for payment the State of California that the U	, and cer Code. ny grant res of an ng saving umentat nt of actu a foregol e Signed Number Address	tify under penalty of perjury the or payment received, for relimb existing program; and claimed gs and relimbursements set forti ion currently maintained by the al costs set forth on the attache ng is true and correct. $\frac{2 - 8 - 11}{(916) 660-7}$ kwellsfry@sierrace	at I have not violated ursement of costs amounts do not th in the parameters claimant. ed statements. 625 0llege.edu
General Services Manager       E-mail Address       kwellsfry@sierracollege.edu         ype or Print Name and Title of Authorized Signatory       80         x8) Name of Agency Contact Person for Claim       7         Kevin Wellsfry,       Telephone Number       (916) 660-7625         General Services Manager       E-mail Address       kwellsfry@sierracollege.edu	in accordance with the j district to file mandated any of the provisions of I further certify that ther claimed herein, claimed include charter school of and guidelines are ident The amount for this rein I certify under penalty of Signature of Authorized C Vevin Wellsfry, General Services Ma Type or Print Name and T 38) Name of Agency Cor Vevin Wellsfry, General Services Ma	provisions of Government ( l cost claims with the State f Article 4, Chapter 1 of Divi re was no application other i costs are for a new progra costs, either directly or thro dified, and all costs claimed mbursement is hereby claim of perjury under the laws of Difficer (USE BLUE INK) Difficer (USE BLUE INK) Compared to Authorized Signatory Intact Person for Claim	of California for this program, islon 4 of Title 1 Government 4 than from the claimant, nor a um or Increased level of servic bugh a third party. All offsettin I are supported by source doc ned from the State for paymen the State of California that the Date Telephone E-mail	, and cer Code. ny grant res of an ng saving umentat at of actu e foregol e Signed Number Address	tify under penalty of perjury the or payment received, for reimb existing program; and claimed gs and reimbursements set fort ion currently maintained by the al costs set forth on the attache ng is true and correct. $2 - 8 - 11 \\ (916) 660-7 \\ (916) 660-7$	at I have not violated ursement of costs amounts do not th in the parameters o claimant. ed statements. 625 ollege.edu 625
General Services Manager E-mail Address kwellsfry@sierracollege.edu ype or Print Name and Title of Authorized Signatory 80) Name of Agency Contact Person for Claim Kevin Wellsfry, Telephone Number (916) 660-7625	in accordance with the j district to file mandated any of the provisions of I further certify that ther claimed herein, claimed include charter school of and guidelines are ident The amount for this rein I certify under penalty of Signature of Authorized C Vevin Wellsfry, General Services Ma Type or Print Name and T 38) Name of Agency Cor Vevin Wellsfry, General Services Ma	provisions of Government ( l cost claims with the State f Article 4, Chapter 1 of Divi re was no application other i costs are for a new progra costs, either directly or thro dified, and all costs claimed mbursement is hereby claim of perjury under the laws of Difficer (USE BLUE INK) Difficer (USE BLUE INK) Compared to Authorized Signatory Intact Person for Claim	of California for this program, islon 4 of Title 1 Government 4 than from the claimant, nor a um or increased level of servic bugh a third party. All offsettin I are supported by source doc and from the State for payment the State of California that the Date Telephone E-mail Telephone E-mail	, and cer Code. ny grant res of an ng saving umentat nt of actu a foregoi e Signed Number Address Number	tify under penalty of perjury the or payment received, for reimb existing program; and claimed gs and reimbursements set fort ion currently maintained by the al costs set forth on the attache ng is true and correct. 2 - 8 - 1/(916) 660-7 kwellsfry@sierrace (916) 660-7 kwellsfry@sierrace	at I have not violated ursement of costs amounts do not th in the parameters o claimant. ed statements. 625 ollege.edu 625 ollege.edu

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State Controller's Office	Community College Mandated Cost Manual								
Program	NTEGRATED WA	TED COSTS STE MANAGEN SUMMARY	AENT	Containain					ORM 1A
(01) Claimant.		(02)							iscal Year
Sierra Joint Community College District		L						2	009-2010
	· · ·								
(03) Leave Blank	T		Ohiod			. <u>.</u>			
Direct Costs	(a)	(b)	(c)	Accounts (d)		(e		<u> </u>	(f)
04) Reimbursable Activities	(a) Salaries and Benefits	(D) Materials and Supplies	(c) Contract Services	Fixed Assets		ہ) Tran an Trair	vel d		Total
A. One-Time Activity									
1. Develop Policies and Procedures	\$ 181.49	\$	\$ -	\$	-	\$	•	\$	181.49
2. Train District Staff on IWM Plan	\$ 499.35	5 -	\$ -	\$	-	\$	-	\$	499.35
3. Ongoing Activities									
1. Complete and Submit IWM Plan to Board	\$ -	<b>\$</b> -	ş -	\$	-	\$	-	\$	
2. Respond to Board Requirements	\$ -	\$ -	\$-	\$	-	\$	-	\$	-
3. Consult with Board to Revise Plan	\$ -	\$ -	\$ -	. \$	-	\$	-	\$	-
4. Designate Coordinator for Each College	\$ 2,501.06	5	\$ -	\$	: -	\$		\$	2,501.06
5. Divert Solid Waste/Maintain Required Level (Form 1B cannot be used If this activity is claimed)	\$ 3,442.71	. 5 -	\$-	\$	-	\$	-	\$	3,442.71
(04) Total Direct Costs	\$ 6,624.61	\$ -	\$ -	\$.	-	\$		\$	6,624.61
Indirect Costs		•		· · · · · ·					
(05) Indirect Cost Rate		[Refer	[Refer to Claiming Instructions]						47.24%
(06) Total Indirect Costs		[Refer	[Refer to Claiming Instructions]						
(07) Total Direct and Indirect Costs		ີ [L]	[Line (05)(f) + line (07)]						
08) Total from Forms 1A, 1B, and 1C		[Add 1	A(07) + 1B(07) +	1C(07)]		-		\$	11,498.13
Cost Reduction									
09) Less: Offsetting Savings	·						(	\$	-
10) Less: Other Reimbursements			·					S.	<u> </u>
11) Total Claimed Amount:		[Line (0	9) - (Line (10) + L	line (11)}]				\$	11,498.13

State Controller's Office		Community College Mandated Cost Manual										
Program 256	TEGRATED WA	ED COSTS STE MANAGEN SUMMARY	•	FORM 1C								
(01) Claimant: Sierra Joint Community College District		(02)				Fiscal Year 2009-2010						
Direct Costs			Object /	ccounts		<u> </u>						
(03) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total						
D. Accounting System		Reimb	ursement be	gins January	1, 2000							
1. Develop, Implement & Maintain System	\$ 1,021.26	\$ -	\$ -	\$ -	\$ -	\$ 1,021.26						
E. Annual Report of Progress		Reimbursement begins January 1, 2000										
1. Calculations of Annual Disposal Reduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
2. Information on the Changes	\$ -	\$-	\$ -	\$ -	\$ -	\$ -						
3. Summary of Progress Made in IWM Plan	\$ -	\$ -	\$ -	\$	\$ -	\$ -						
4. The Extent of CCD's Use of IWM Plan	\$ -	\$ -	<b>\$</b> -	\$ -	\$	\$ -						
5. Time Extension Summary of Progress	\$ ÷	<b>\$</b> -	\$ -	\$ -	\$-	<b>\$</b> -						
6. Alternative Reduction Summary of Progress	\$ -	\$ -	\$	\$ -	\$ -	\$ -						
F. Annual Recycled Material Reports		Reim	bursement k	egins July 1	, 1999	<u>I_</u> ·						
1. Annual Report to the Board	\$ 163.24	\$ <b>.</b> -	\$-	\$ -	\$ -	\$ 163.24						
(04) Total Direct Costs	\$ 1,184.50	\$-	\$ -	\$ -	\$ -	.\$ 1,184.50						
Indirect Costs	<b>1</b>	· · · · · · · · · · · · · · · · · · ·	I	·	L	·						
(05) Indirect Cost Rate		Refer	to Claiming Instn	ictions]	<u>.</u>	47.24%						
(06) Total Indirect Costs	•	Refer	to Ciaiming Instru	ictions]	······································	\$ 559.56						
(07) Total Direct and Indirect Costs	[Line (	04)(f) + line (06)]	[Forward to	ial to Form-1A, lin	ne (09)]	\$ 1,744.06						

New 12/08

Program			,	MANDA	TED COSTS	IENT					FORM
256					1	ENI					2A
4) 0101		<u> </u>			COST DETAIL						
1) Claim		na District			(02) Fiscal Ye	əar					2009-2010
	t Community Colle	Check only one box per t	form to identif	v the activity he	haniela pai			· · · · · · · · · · · · · · · · · · ·			2009-2010
	ne Activity	Check only one box per						•			
	Develop Policies and	Deserture	•	•	B. Ongoing			mit IWM Plan to B			
	Train District Staff on										·
LJ.	Train District Star Off							Requirements to Revise Plan			• •
				•.		•		ator for Each Coll		•	
		•		• • •	. استنتا <sup>ر</sup> ۲۰۰۰ ۲۰۰۰ .			Maintain Require			
					<u>_</u>		1 30110 11 8588				
14) Desci	ription of Expens			·····					Object Accoun		())
		(a)		(6)	(c)		(d)	(e)	(f)	(g)	(h)
		mes, Job Classifications,		Hourty Rate	Hours Worked		Salaries and	Materials	Contract	Fixed	Travel and
	Functions Performe	d and Description of Expenses	3	Unit Cost	or Quantity	1.	Benefits	and Supplies	Services	Assets	Training
	<u>-</u>	· · · · · · ·				+	i	· · · - ·			
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	ne necessary district po Mellett, Amanda	Nicles and procedures Facilities Operations As	sistent	\$40.81		5	122.43				
	Roath, Lynn	Env Health & Safety Spi		\$59.06			59.06			· ,	
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, (5)	Total 🗓	Subtotal 🗔		 Dann	1 of 1	\$	181.49	s -	\$ -	\$ -	\$ -
)5) vised 61/09				r.aga		JΨ		÷ -	1 *	1* - 1	· • ،

Program       INTEGRATED (         256       ACTIVIT         01) Claimant       Sterra Joint Community College District         03) Reimbursable Activities: Check only one box per form to Identify the activity I	(02)	DETAIL Fiscal Ye		• c	ommunity Co	Hege Mandate	d Cost Manua FORM 2A
MAND 256 NTEGRATED ( ACTIVIT 1) Claimant lerra Joint Community College District 3) Reimbursable Activities: Check only one box per form to identify the activity in A. One-Time Activity	WASTE I TY COST (02) being cl	DETAIL Fiscal Ye		c	ommunity Co	vliege Mandate	FORM
MAND 256 NTEGRATED N ACTIVIT 11) Claimant Ierra Joint Community College District 13) Reimbursable Activities: Check only one box per form to identify the activity A. One-Time Activity	WASTE I TY COST (02) being cl	DETAIL Fiscal Ye		<u> </u>	ommunity Co	vliege Mandate	FORM
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(04) Description of Expenses (a) (b)	- <u>-</u>	(c)	(d)	(e)	(f)	(g)	(h)
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Employee Names, Job Classifications, Rate Functions Performed and Description of Expenses or Unit Cost		Vorked or Quentity	and Benefits	and Supplies	Contract Services	Fixed Assets	and Training
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State Controller's Office								Community Co	llege Mandate	d Cost Manu
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(01) Olaimani				COST DETAIL						
01) Claimant Sierra Joint Community Colleg	za Dietzlat			(02)∶Fiscal Y	ear	. ·				2009-2010
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A. One-Time Activity				B. Ongoing	Activiti	ies.		•	. *	
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04) Description of Expense								Object Accoun	· · · · · · · · · · · · · · · · · · ·	·····
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1) Claimant			(02) Fiscal Ye	ваг				
erra Joint Community College 3) Reimbursable Activities: C	District heck only one box per form to iden	tify the activity be	ind claimed					2009-201
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Mellett, Amanda	Facilities Operations Assistant	\$40.81	12.0	0 \$ 489.72				
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)1) Claimant Ierra Joint Community College District		(02) Fiscal Ye	ar				2009-2010
3) Reimbursable Activities: Check only one box per form to identif	y the activity be	ing claimed.	······	, <u></u>			<u> </u>
D. Accounting System		E. Anni	ual Report of Pro	ogress .			
Develop, Implement & Maintzin System		: 🛄	Calculations of An	-	duction .	•	
F. Annual Recycled Materials Reports			Information on the		N		· · ·
Annual Report to the Board			Summary of Progr The Extent of CCI				
			Time Extension Si			•	
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04) Description of Expenses	<u> </u>	- <u>-</u> i			Object Account	ts	
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Mellett, Amanda Facilities Operations Assistant Roath, Lynn Env Health & Safety Specialist	\$40.81 \$59.06	12.0	\$ 489.72 \$ 531.54		· .	{ · · · ·	
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Program						MANDA INTEGRATED W/	ted costs Aste Managem	ENT		•			FORM
256							COST DETAIL						2C
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03) Reimb	ursable A	tivities: Ch	eck only on	e box per f	orm to identi	fy the activity be	ing claimed.						
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(05) <sup>·</sup>	Total	X	Subtotal			Page	1 of 1	\$ 163	.24	\$-	\$ -	\$ -	\$ -

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Controller's Adjustment Letters



BOARD OF TRUSTEES SIERRA JOINT COMM COLL DIST Placer County 5000 Rocklin RD Rocklin CA 95677

DEAR CLAIMANT:

RE: INTEGRATED WASTE MGT:1116/92-C

WE HAVE REVIEWED YOUR 1999/2000 FISCAL YEAR REIMBURSEMENT CLAIM FOR The mandated cost program referenced above. The results of our Review are as follows:

2

AMOUNT CLAIMED

23,194.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS

3,981.00

TOTAL ADJUSTMENTS

3,981.00

AMOUNT DUE CLAIMANT

\$ 19,213.00

3

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 or in Writing at the state controller's dffice, Division of accounting and reporting, p. 0. Box 942850, sacramento, CA 94250-5875. Due to insufficient appropriation, the balance due Will be forthcoming when additional funds are made available.

SINCERELY, JAY LAL, MANAGER



BOARD OF TRUSTEES SIERRA JOINT COMM COLL DIST PLACER COUNTY 5000 ROCKLIN RD Rocklin CA 95677

#### DEAR CLAIMANT:

RE: INTEGRATED WASTE MGT:1116/92-C

WE HAVE REVIEWED YOUR 2000/2001 FISCAL YEAR REIMBURSEMENT CLAIM FOR The mandated cost program referenced above. The results of our Review are as follows:

AMOUNT CLAIMED

26,238.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS

7,250.00

TOTAL ADJUSTMENTS

7,250.00

AMOUNT DUE CLAIMANT

\$ 18,988.00

X.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. DUE TO INSUFFICIENT APPROPRIATION, THE BALANCE DUE WILL BE FORTHCOMING WHEN ADDITIONAL FUNDS ARE MADE AVAILABLE.

SINCERELY,

JAY LAL, MANAGER



BOARD OF TRUSTEES SIERRA JOINT COMM COLL DIST Placer County 5000 Rocklin RD Rocklin CA 95677

DEAR CLAIMANT:

RE: INTEGRATED WASTE MGT:1116/92-C

WE HAVE REVIEWED YOUR 2003/2004 FISCAL YEAR REIMBURSEMENT CLAIM FOR The mandated cost program referenced above. The results of our Review are as follows:

AMOUNT CLAIMED

24,857.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS

17,095.00

TOTAL ADJUSTMENTS

17,095.00

AMOUNT DUE CLAIMANT

\$ 7,762.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. DUE TO INSUFFICIENT APPROPRIATION, THE BALANCE DUE WILL BE FORTHCOMING WHEN ADDITIONAL FUNDS ARE MADE AVAILABLE.

SINCERELY,



BOARD OF TRUSTEES SIERRA JOINT COMM COLL DIST PLACER COUNTY 5000 ROCKLIN RD Rocklin CA 95677

DEAR CLAIMANT:

RE: INTEGRATED WASTE MGT:1116/92-C

WE HAVE REVIEWED YOUR 2004/2005 FISCAL YEAR REIMBURSEMENT CLAIM FOR The mandated cost program referenced above. The results of our Review are as follows:

AMOUNT CLAIMED

28,125.00

**ADJUSTMENT TO CLAIM:** 

FIELD AUDIT FINDINGS

19,634.00

TOTAL ADJUSTMENTS

19,634.00

AMOUNT DUE CLAIMANT

\$ 8,491.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. DUE TO INSUFFICIENT APPROPRIATION, THE BALANCE DUE WILL BE FORTHCOMING WHEN ADDITIONAL FUNDS ARE MADE AVAILABLE.

SINCERELY, JAY LAL, MANAGER



BOARD OF TRUSTEES SIERRA JOINT COMM COLL DIST Plager County 5000 Rocklin RD Rocklin CA 95677

DEAR CLAIMANT:

RE: INTEGRATED WASTE MGT:1116/92-C

WE HAVE REVIEWED YOUR 2005/2006 FISCAL YEAR REIMBURSEMENT CLAIM FOR The mandated cost program referenced above. The results of our Review are as follows:

AMOUNT CLAIMED

36,948.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS

22,011.00

TOTAL ADJUSTMENTS

22,011.00

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AMOUNT DUE CLAIMANT

\$ 14,937.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 or in Writing At the State Controller's Office, Division of Accounting and Reporting, p.o. Box 942850, Sacramento, CA 94250-5875. Due to insufficient Appropriation, the Balance Due Will be Forthcoming When Additional Funds are made available.

SINCERELY, JAY LAL, MANAGER



BOARD OF TRUSTEES Sierra Joint Comm Coll Dist Plager County 5000 Rocklin RD Rocklin CA 95677

#### DEAR CLAIMANT:

RE: INTEGRATED WASTE MGT:1116/92-C

WE HAVE REVIEWED YOUR 2006/2007 FISCAL YEAR REIMBURSEMENT CLAIM FOR The mandated cost program referenced above. The results of our Review are as follows:

AMOUNT CLAIMED

53,125.00

ADJUSTMENT TO CLAIM.

FIELD AUDIT FINDINGS

23,732.00

TOTAL ADJUSTMENTS

23,732.00

AMOUNT DUE CLAIMANT

\$ 29,393.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. DUE TO INSUFFICIENT APPROPRIATION, THE BALANCE DUE WILL BE FORTHCOMING WHEN ADDITIONAL FUNDS ARE MADE AVAILABLE.

SINCERELY,

JAY LAL, MANAGER



BOARD OF TRUSTEES SIERRA JOINT COMM COLL DIST PLAGER COUNTY 5000 ROCKLIN RD Rocklin CA 95677

DEAR CLAIMANT:

RE: INTEGRATED WASTE MGT:1116/92-C

WE HAVE REVIEWED YOUR 2007/2008 FISCAL YEAR REIMBURSEMENT CLAIM FOR The mandated cost program referenced above. The results of our Review are as follows:

AMOUNT CLAIMED

19,388.00

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ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS

19,388.00

TOTAL ADJUSTMENTS

19,388.00

AMOUNT DUE CLAIMANT

\$ 0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

SINCERELY, JAY LAL, MANAGER



BOARD OF TRUSTEES Sierra Joint Comm Coll Dist Placer County 5000 Rocklin RD Rocklin CA 95677

DEAR CLAIMANT:

RE: INTEGRATED WASTE MGT:1116/92-C

WE HAVE REVIEWED YOUR 2008/2009 FISCAL YEAR REIMBURSEMENT CLAIM FOR The mandated cost program referenced above. The results of our Review are as follows:

AMOUNT CLAIMED

15,046.00

**ADJUSTMENT TO CLAIM** 

FIELD AUDIT FINDINGS

15,046.00

TOTAL ADJUSTMENTS

15,046.00

AMOUNT DUE CLAIMANT

\$ 0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

SINCERELY,

JAY LAL, MANAGER



BOARD OF TRUSTEES SIERRA JOINT COMM COLL DIST PLACER COUNTY 5000 ROCKLIN RD Rocklin ca 95677

DEAR CLAIMANT:

RE: INTEGRATED WASTE MGT:1116/92-C

WE HAVE REVIEWED YOUR 2009/2010 FISCAL YEAR REIMBURSEMENT CLAIM FOR The mandated cost program referenced above. The results of our Review are as follows:

AMOUNT CLAIMED

11,498.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS

11,498.00

TOTAL ADJUSTMENTS

11,498.00

AMOUNT DUE CLAIMANT

\$ 0.00

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IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

SINCERELY,

JAY LAL, MANAGER