



JOHN CHIANG
California State Controller
Division of Accounting and Reporting

February 9, 2011

Mr. Drew Bohan
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: Request to Amend Parameters and Guidelines,
Interdistrict Attendance Permits, CSM-4442
Education Code Sections 46601, 46601.5, and 48204 (f) renumbered to 48204 (b)
Chapter 172, Statutes 1986; Chapter 742, Statutes 1986; Chapter 853, Statutes 1989; Chapter
10, Statutes 1990; Chapter 120, Statutes 1992; Chapter 1262, Statutes 1994; Chapter 299,
Statutes 1997; Chapter 417, Statutes 1997; Chapter 529, Statutes 2003; Chapter 33, Statutes
2007

Dear Mr. Bohan:

The State Controller's Office (SCO) is requesting to amend the Parameters and Guidelines for the Interdistrict Attendance Permits program to include the amendments made to the following Education Code Sections:

1. Education Code Section 46601.5, Statutes 1997, Chapter 299, extended the sunset date to July 1, 2003. This section was repealed on its own terms subsequent to this date.
2. Education Code Section 46601.5, Statutes 2003, Chapter 529, changed the language of this section to become optional. The school districts who "enter into an agreement for interdistrict attendance pursuant to Section 46600 are encouraged to, in considering that request, give consideration to the child care needs of the pupil." Due to the change in language, the activities under this Education code became optional, not required. The bill became operative on March 5, 2004 after the enactment of Chapter 21 of Statutes 2004. On July 1, 2007 this section was repealed.
3. Education Code Section 48204 subdivision (f), Statutes 2003, Chapter 529, was renumbered to subdivision (b). The language in Education Code Section 48204 (b) became optional, not required. The bill became operative on March 4, 2004 after the enactment of Chapter 21 of Statutes 2004. This section shall become inoperative on

Mr. Drew Bohan
February 9, 2011
Page 2

July 1, 2012 after the enactment of Chapter 33 of Statutes 2007. This section will repeal as of January 1, 2013, unless a later enacted statute, that becomes operative on or before January 1, 2013, deletes or extends the dates on which it becomes inoperative and is repealed.

Although Education Code Section 46601.5 was repealed on July 1, 2003 and Education Code section 48204 (f) (renumbered to 48204 (b)) became optional, Education Code Section 46601 continues to be reimbursable for fiscal years 2003-04 forward. Upon approval of the proposed amendments, the State Controller's Office (SCO) will issue new claiming instructions 60 days after receipt for the 2010-11 fiscal year forward.

Enclosed is a copy of the Proposed Amendments to the Parameters and Guidelines. Boilerplate language and formatting changes to bring the parameters and guidelines in sync with current parameters and guidelines are also included. Proposed additions are underlined and deletions are indicated with strikethrough.

If you have any questions, please contact Ellen Solis at (916) 323-0698, or email at esolis@sco.ca.gov.

Sincerely,



JAY LAL, Manager
Local Reimbursement Section

JL/AL/es

Enclosure

Adopted Hearing: October 26, 1995
Staff: Mary Ann Aguayo
4442\pg\p's&g's.doc

PROPOSED AMENDMENT TO PARAMETERS AND GUIDELINES

Education Code Section 46601, 46601.5, 48204 (f) renumbered to 48204 (b)
Education Code Section 46601.5
Education Code Section 48204, Subdivision (f)
Chapter 172, Statutes of 1986, Chapter 172
Chapter 742, Statutes of 1986, Chapter 742
Chapter 853, Statutes of 1989, Chapter 853
Chapter 10, Statutes of 1990, Chapter 10
Chapter 120, Statutes of 1992, Chapter 120
Statutes 1994, Chapter 1262
Statutes 1997, Chapter 299
Statutes 1997, Chapter 417
Statutes 2003, Chapter 529

Interdistrict Attendance Permits

I. SUMMARY OF THE SOURCE OF THE MANDATE

On May 24, 1995, the Commission on State Mandates (Commission) adopted a Statement of Decision finding that the test claim legislation imposes a reimbursable state-mandated program upon school districts within the meaning of article XIII B, section 6 of the California Constitution. The Commission approved this test claim for the following reimbursable activities for school districts:

Education Code section 46601 of Chapter 742/86, and Chapter 853/89, first two paragraphs and the introductory sentence of paragraph three, requires school districts to

1) notify the permit applicant of the right to appeal to the county board of education if the application for an interdistrict attendance permit is denied by the district; and

2) advise the permit applicant of the right to appeal to the county board of education if the district refuses to enter into an agreement or issue a permit.

Education Code section 46601, subdivisions (a), (b), and (c), of Chapter 742/86, and Chapter 853/89, require:

- The county board of education or its designee to verify that local remedies have been exhausted before accepting an appeal, and while investigating the adequacy of local

appeals, the designee is to provide any additional information deemed useful to the county board in reaching a decision;

- The school district to respond to information requests from the county board during the board's investigatory process;
- The school district, when requested by the county board of education, to reconsider an appeal for an unsuccessful permit.

Education Code section 46601, subdivision (d), of Chapters 742/86 and 853/89 requires the county board of education to provide an appeal process for interdistrict attendance requests between counties, as specified.

Education Code section 46601.5, subdivisions (a), (b) and (c), of Chapters 172/86, 10/90 and 120/92 in conjunction with designated portions of Education Code section 48204, subdivision (f), of Chapters 172/86, 10190 and 120192, require that:

1. Districts shall, in considering an interdistrict transfer request, give consideration to the child care needs of the pupil, ensuring that an application for a continuing child care transfer is not denied or revoked for arbitrary or impermissible reasons;
2. Districts subject to court-ordered desegregation plans must evaluate the impact of proposed continuing child care transfers on such plans;
3. District staff must prepare and present information to the governing board in a cost-effective manner, facilitating that board's responsibility to decide whether a proposed continuing child care transfer should be prohibited, and the reasons therefor;
4. In the case of a denied or revoked continuing child care transfer, the governing board must communicate in writing to the pupil's parent or guardian the specific reasons for that determination;
5. The governing board must ensure that the determination to prohibit a continuing child care transfer, including the specific reasons therefore, is accurately recorded in the minutes of the board meeting in which the determination was made; and
6. Districts must annually determine whether continuing child care transfers, when considered with parent employment transfers, fall within the statutory limits as specified therein.

On July 1, 2003 Education Code section 46601.5 was repealed by its own terms.

Effective September 25, 2003, Chapter 529/03 added a new Education Code 46601.5 to establish an optional childcare program. This bill would become operative on March 5, 2004 after the enactment of AB 97, Chapter 21/04. On July 1, 2007 this section was repealed by its own terms. Education Code section 46601 as added by Chapter 742/86, and amended by Chapter 853/89, requires school districts and county boards of education to expand on a pre-existing appeals process by performing a notification and appeals process for interdistrict attendance permit applicants.

Education Code section 46601.5, subdivisions (a), (b) and (c), of Chapters 172/86,

~~10/90 and 120/92 in conjunction with designated portions of Education Code section 48204, subdivision (f) of Chapters 172/86, 10/90 and 120/92, require school districts when considering an interdistrict transfer request, to give consideration to the child care needs of the pupil, ensuring that an application for a continuing child care transfer is not denied or revoked for arbitrary or impermissible reasons; if applicable, to evaluate the impact of proposed continuing child care transfers on court-ordered desegregation plans; provide information to the governing board in order to facilitating that board's responsibility to decide on a continuing child care transfer, and if denied or revoked, communicating to the pupil's parent or guardian the specific reasons for that determination and recording it in the minutes of the board meeting in which the determination was made. In addition, districts must annually determine whether continuing child care transfers, when considered with parent employment transfers, fall within the statutory limits as specified in the statutes.~~

II. COMMISSION ON STATE MANDATES DECISION

~~The Commission on State Mandates, in the Statement of Decision adopted at the May 24, 1995 hearing found that the following Education Code sections impose a new program or higher level of service for school districts within the meaning of Section 6, Article XIII B of the California Constitution:~~

~~Education Code section 46601 of Chapter 742/86, and Chapter 853/89, first two paragraphs and the introductory sentence of paragraph three, requires school districts to 1) notify the permit applicant of the right to appeal to the county board of education if the application for an interdistrict attendance permit is denied by the district; and 2) advise the permit applicant of the right to appeal to the county board of education if the district refuses to enter into an agreement or issue a permit.~~

~~Education Code section 46601, subdivisions (a), (b), and (c), of Chapter 742/86, and Chapter 853/89, require:~~

- ~~• The county board of education or its designee to verify that local remedies have been exhausted before accepting an appeal, and while investigating the adequacy of local appeals, the designee is to provide any additional information deemed useful to the county board in reaching a decision;~~
- ~~• The school district to respond to information requests from the county board during the board's investigatory process;~~
- ~~• The school district, when requested by the county board of education, to reconsider an appeal for an unsuccessful permit.~~

~~Education Code section 46601, subdivision (d), of Chapters 742/86 and 853/89 requires the county board of education to provide an appeal process for interdistrict attendance requests between counties, as specified.~~

~~Education Code section 46601.5, subdivisions (a), (b) and (c), of Chapters 172/86, 10/90 and 120/92 in conjunction with designated portions of Education Code section 48204, subdivision (f), of Chapters 172/86, 10/90 and 120/92, require that:~~

~~Districts shall, in considering an interdistrict transfer request, give consideration to the child care needs of the pupil, ensuring that an application for a continuing child care transfer is not denied or revoked for arbitrary or impermissible reasons;~~

~~Districts subject to court-ordered desegregation plans must evaluate the impact of proposed continuing child care transfers on such plans;~~

~~District staff must prepare and present information to the governing board in a cost-effective manner, facilitating that board's responsibility to decide whether a proposed continuing child care transfer should be prohibited, and the reasons therefor;~~

~~In the case of a denied or revoked continuing child care transfer, the governing board must communicate in writing to the pupil's parent or guardian the specific reasons for that determination;~~

~~The governing board must ensure that the determination to prohibit a continuing child care transfer, including the specific reasons therefore, is accurately recorded in the minutes of the board meeting in which the determination was made; and~~

~~Districts must annually determine whether continuing child care transfers, when considered with parent employment transfers, fall within the statutory limits as specified therein.~~

III. ELIGIBLE CLAIMANTS

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

IIIV. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was submitted on December 13, 1993 (per Commission request, an amendment was submitted January 7, 1994), therefore all mandated costs incurred on or after July 1, 1992 for implementation of Education Code Section 46601, first two paragraphs, the introductory sentence of paragraph three, and subdivisions (a), (b) (c) and (d), Education Code section 46601.5, subdivisions (a), (b) and (c), in conjunction with designated portions of Education Code section 48204, subdivision (f), are reimbursable until repealed as of July 1, 1998. (The section 46601.5 sunset date was extended to July 1, 1998 by Chapter 1262/94, section 2, effective September 30, 1994.)

Government Code section 17557 (d) (1) states a local agency, school district, or the state may file a written request with the commission to amend the parameters and guidelines. The Commission may, after public notice and hearing, amend the parameters and guidelines. A parameters and guidelines amendment submitted within 90 days of the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed more than 90 days after the claiming

deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, and on or before the claiming deadline following a fiscal year, shall establish reimbursement eligibility for that fiscal year. The parameters and guidelines amendment was filed February 9, 2011; therefore, the amended parameters and guidelines apply to reimbursement claims beginning fiscal year 2010-11.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561, subdivision (d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560, subdivision (a), a school district may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. In the event that revised claiming instructions are issued by the Controller pursuant to Government Code section 17558, subdivision (c) between November 15 and February 15, a school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Government Code section 17560, subdivision (b).)
5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.
~~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 Section 17561 (d) (3) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days from the date on which the State Controller issued claiming instructions on funded mandates contained in the claims bill.~~
~~If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise provided for by Government Code section 17564.~~

IV. REIMBURSABLE COSTS 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, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

A. SCOPE OF THE MANDATE

- ~~(1) Regarding all interdistrict attendance permit appeals process, school districts and governing boards are reimbursed for the requirement to carry out the specific activities as follows:~~
- ~~a) School districts must notify the permit applicant of the right to appeal to the county board of education if the application for an interdistrict attendance permit is denied by the district.~~
 - ~~b) School districts must advise the permit applicant of the right to appeal to the county board of education if the district refuses to enter into an agreement.~~
 - ~~e) The county board of education or its designee must verify that local remedies have been exhausted before accepting an appeal, and while investigating the adequacy of local appeals, provide any additional information deemed useful to the county board in reaching a decision.~~
 - ~~d) The school district must respond to information requests from the county board during the board's investigatory process.~~
 - ~~e) The school district, when requested by the county board of education, must reconsider an appeal for an unsuccessful permit.~~
 - ~~(f) The county board of education must provide an appeal process for interdistrict attendance requests between counties, as specified in Education Code section 46601, subdivision (d).~~
- ~~(2) When considering an interdistrict transfer request, school districts and governing boards are required to carry out the following activities related to child care needs:~~
- ~~(a) School districts must, when considering an interdistrict transfer request, give consideration to the child care needs of the pupil, ensuring that an application for a continuing child care transfer is not denied or revoked for arbitrary or impermissible reasons.~~
 - ~~(b) School districts subject to court-ordered desegregation plans must evaluate~~

the impact of proposed continuing child care transfers on such plans.

(c) School district staff must prepare and present information to the governing board in a cost-effective manner, facilitating that board's responsibility to decide whether a proposed continuing child care transfer should be prohibited, and the specific reasons why.

(d) In the case of a denied or revoked continuing child care transfer, the governing board must communicate in writing to the pupil's parent or guardian the specific reasons for that determination.

(e) The governing board must ensure that the determination to prohibit a continuing child care transfer, including the specific reasons therefore, is accurately recorded in the minutes of the board meeting in which the determination was made.

(f) School districts must annually determine whether continuing child care transfers, when considered with parent employment transfers, fall within the statutory limits.

B. REIMBURSABLE ACTIVITIES

For each eligible claimant, the following activities are eligible for reimbursement: school district, the direct and indirect costs of labor, supplies and services incurred for the following mandate components are reimbursable:

1. Application Evaluation

In considering an interdistrict transfer request application, give consideration to the child care needs of the pupil, and ensure that a continuing interdistrict transfer request application for child care needs is not denied or revoked for arbitrary or impermissible reasons. For districts subject to court-ordered integration plans, determine the effect the potential transfer would have on the district's plan.

2. Presentation to the Governing Board

Prepare and present information regarding the transfer application for child care purposes to the governing board in a cost-effective manner; and in the case of a rejected application, the specific reasons must be accurately recorded in the minutes of the governing board meeting.

3. Notice of Denied Applications

In the case of a rejected application for an interdistrict transfer for child care purposes, provide a written explanation of the reasons to the parent or guardian.

4. Transfer Statistics

Determine on an annual basis whether net child care-related resident pupil transfers, when considered with parent employment transfers, fall within the statutory limits.

5. County Appeals Process

Notify pupil transfer applicants of the right of appeal to the county office of education when a request is denied for interdistrict attendance for any reason, respond to any information requests from the county office of education pursuant to the appeal, and upon the request of the county office of education, reconsider the pupil's interdistrict attendance request.

For each eligible county office of education, the following activities are eligible for reimbursement~~direct and indirect costs of labor, supplies and services incurred for the following mandate components are reimbursable:~~

61. Intra-County Appeals Process

Verify that school district remedies have been exhausted before accepting a pupil's appeal, investigate the adequacy of the local appeals, and report to the county board of education any additional information useful in reaching a decision.

72. Inter-County Appeals Process

Provide the necessary appeal process (notice, investigation hearing, and decision) or participate in the appeal process of the other county if the other county has jurisdiction.

VI. CLAIM PREPARATION AND SUBMISSION

~~Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a listing of each item for which reimbursement is claimed under this mandate.~~

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.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts and County offices of education must use indirect cost rate from the Restricted Indirect Cost Rates for K-12 Local Educational Agencies (LEAs) Five Year Listing issued by the California Department of Education (CDE School Fiscal Services Division, for the fiscal year of costs.

A. REPORTING BY COMPONENTS

~~Claimed costs must be allocated according to the seven components of reimbursable activity described in Section V. B.~~

B. SUPPORTING DOCUMENTATION

~~Claimed costs should be supported by the following information:~~

~~1. Employee Salaries and Benefits~~

Identify the employee(s) and their job classification, describe the mandated functions performed, and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

~~2. Materials and Supplies~~

~~Only the expenditures which can be identified as a direct cost of the mandate can be claimed. List costs of materials which have been consumed or expended specifically for the purpose of this mandate.~~

~~3. Contracted Services~~

~~Give the name(s) of the contractor(s) who performed the service(s). Describe the activities performed by each named contractor, and give the number of actual hours spent on the activities. Show the inclusive dates when services were performed and itemize all costs for those services.~~

~~4. Allowable Overhead Cost~~

~~School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.~~

~~County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.~~

~~C. COST ACCOUNTING STATISTICS~~

~~The State Controller is directed to include in claiming instructions each year the requirement that claimants report to the State Controller the following statistics for the purpose of establishing a database for potential future reimbursement based on prospective rates:~~

~~1. Number of interdistrict attendance permit requests for child care purposes received, granted, and denied by the school district each fiscal year, and the average daily attendance for the district for each year.~~

~~2. Number of interdistrict attendance permit appeals received, and the number of appeals heard and decided by the county office of education each fiscal year.~~

~~VII. RECORD RETENTION SUPPORTING DATA~~

~~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.~~

~~For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets (e.g., employee time records, invoices, receipts, purchase orders, contracts, etc.) that show evidence of, and the validity of such claimed costs. Pursuant to Government Code section~~

17558.5, these documents must be retained by the agency submitting the claim for a period of no less than four years after the end of the calendar year in which the reimbursement claim is filed, and made available on the request of the State Controller.

VIII. OFFSETTING SAVINGS REVENUES AND OTHER REIMBURSEMENTS

Any offsets the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., service fees collected, federal funds, other state funds, etc., shall be identified and deducted from this claim. While not specifically researched, the Commission has not identified any specific offsetting savings from state or federal sources applicable to this mandate.

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

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.

~~IX. REQUIRED CERTIFICATION~~

~~An authorized representative of the claimant will be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained therein.~~