

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2009-17

OPEN MEETINGS ACT/BROWN ACT REFORM

(LOCAL AGENCIES)

DECEMBER 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 claiming instructions and forms to be used for filing claims for the Open Meetings Act/Brown Act Reform (OMA/BAR) are issued subsequent to the Judgment and Peremptory Writ of Mandate issued by the Sacramento County Superior Court pursuant to the Case of California School Boards Association v. State of California (2009).

On April 25, 2002, the Commission adopted its Statement of Decision (SOD) consolidating two previously approved test claims: Open Meetings Act and Brown Act Reform. The Commission determined that GC Sections 54952, 54954.2, 54957.1, and 54957.7 as added and amended by Chapters 1136, 1137, and 1138, Statutes of 1993, constitute a reimbursable state-mandated program upon local governments within the meaning of Article XIII B, Section 6, of the California Constitution and GC Section 17514. The test claim legislation expanded the types of legislative bodies required to comply with the notice and agenda requirements of GC Sections 54954.2 and 54954.3.

On July 19, 2005, Chapter 72, Statutes of 2005, became effective and directed the Commission to set aside its decision in the consolidated OMA/BAR Parameters and Guidelines. The Commission was directed to set aside its Statement of Decision (SOD), adopted on April 25, 2002, in the OMA/BAR consolidation. This order to set aside the SOD was operative on July 19, 2005.

On March 9, 2009, the Third District Court of Appeal in the California School Boards Association v. State of California (2009), held that the Legislature's direction to set aside or reconsider prior Commission's decisions goes beyond the power of the Legislature and violates the separation of powers set forth in Article XIII, Section 3, of the California Constitution. The court directed the Commission to set aside its orders setting aside the SOD and to reinstate prior decisions.

On July 13, 2009, the Sacramento County Superior Court issued a Judgment and Peremptory Writ of Mandate Following Appeal directing the Commission to set aside as null and void the order adopted on September 27, 2005, setting aside the SODs in the OMA/BAR programs and the Consolidated P's and G's pertaining to OMA/BAR program in their entirety and to reinstate the previous determinations of the Commission in those proceedings.

On September 25, 2009, in accordance with the Peremptory Writ of Mandate, the Commission adopted the notice of adoption of order to set aside as null and void the order adopted on September 27, 2005, setting aside the SOD in the OMA and BAR programs and proposed an order to reinstate the Consolidated P's and G's for the OMA/BAR program that were adopted on April 25, 2002.

Eligible Claimants

Any city, county, city and county, or special district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Reimbursement Options

Three reimbursement options were established by the Commission for costs incurred during a fiscal year: Actual Time, Standard-Time, and Flat-Rate. All meetings of the same type or name must be claimed using the same basis for the entire fiscal year. However, the meetings may be claimed using a different basis during a subsequent fiscal year. Claimants may select one of the following reimbursement options:

A. Actual Time

Actual costs of administering the BAR program in compliance with this mandate may be claimed. Eligible claimants must claim actual costs incurred for subsequent reporting of action taken in closed session, providing copies of documents approved or adopted in closed session, and training. See Section V. A. (page 6) of the P's & G's. The following are reimbursable activities related to the BAR program: Salaries and benefits, materials and supplies, contract services, fixed assets, and travel and training. Forms 2A and 3 must be completed to claim actual costs associated with this mandate. Form-1 and FAM-27 are then used to summarize these costs.

B. Standard-Time

Refer to the P's and G's page 6, item V. CLAIM PREPARATION AND SUBMISSION, Section A.2 Standard Time, a. for specific calculations for main legislative body meetings of counties and cities and b. for special district meetings and other than main legislative body meetings for counties and cities. Information regarding the method of calculation is also given in the instructions for Form 2S. This standard-time allowance covers the direct and, if applicable, the indirect costs incurred in compliance with this mandate. Forms 2S and 3 must be completed to claim standard-time costs associated with this mandate. Form 1 and FAM-27 are then used to summarize these costs.

C. Flat-Rate

In lieu of actual costs, a flat-rate allowance per meeting must be used to claim the cost of each agenda that was prepared during the fiscal year. The rates for fiscal years 2005-06 through 2008-09 are as follows: \$135.66 (2005-06); \$140.97 (2006-07); \$150.90 (2007-08) & \$154.88 (2008-09). The flat-rate allowance includes all costs incurred for preparing and posting an agenda including closed session agenda items. The rates will be adjusted each subsequent fiscal year by the Implicit Price Deflator. Forms 2F and 3 must be completed to claim flat-rate costs associated with this mandate. Form 1 and FAM-27 are then used to summarize these costs.

Filing Deadlines

A. Reimbursement Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for fiscal years 2005-2006 through 2008-2009 and must be filed with the SCO and be delivered or postmarked on or before **April 20, 2010**. Claims filed after **April 20, 2010**, are subject to a late penalty. Claims for fiscal year 2009-10 are due on **February 15, 2011**. **Claims filed more than one year after the deadline will not be accepted.**

B. Late Penalty

1. Initial Claims

Late initial claims are assessed a late penalty of 10% of the total amount of the initial claims without limitation.

2. Annual Reimbursement Claims

Annual reimbursement claims must be filed by February 15 of the following fiscal year in which costs were incurred or the claims will be reduced by a late penalty.

Late annual reimbursement claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty.

C. 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 the SCO.

Minimum Claim Cost

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.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. 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 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, 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, 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 the 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.

Audit of Costs

All claims submitted to the SCO are subject to review 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.

Pursuant to GC Section 17558.5, Subdivision (a), a reimbursement claim for actual costs filed by local agencies 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 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 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 SCO 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.

Retention of Claim Documentation

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 last amended regardless of the year of costs incurred. If no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years 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 must be made available to the SCO on request.

Questions should be faxed to LRS DAR at (916) 323-6527, e-mailed to LRS DAR@sco.ca.gov, or you may call the Local Reimbursements Section at (916) 324-5729. Claiming instructions and forms can also be found on the Internet at www.sco.ca.gov/ard_mancost.html.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms. **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 Reimbursement 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 Reimbursement Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

Parameters and Guidelines

Government Code Sections 54952, 54954.2, 54954.3, 54957.1, and 54957.7

Statutes of 1986, Chapter 641

Statutes of 1993, Chapters 1136, 1137 and 1138

Open Meetings Act/Brown Act Reform

I. SUMMARY OF THE MANDATE

Government Code sections 54952, 54954.2, 54957.1 and 54957.7, require that “legislative bodies” of local agencies comply with certain changes to the Ralph M. Brown Act, also known as the Open Meetings Act.

On June 28, 2001, the Commission on State Mandates (Commission) adopted its Statement of Decision on the *Brown Act Reform* test claim (CSM-4469). The Commission found that Government Code sections 54952, 54954.2, 54957.1, and 54957.7, as added and amended by Statutes of 1993, chapters 1136, 1137, and 1138, constitutes a reimbursable state mandated program upon local governments within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The test claim legislation expanded the types of “legislative bodies” required to comply with the notice and agenda requirements of Government Code sections 54954.2 and 54954.3, to include:

- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

It also required all “legislative bodies” to perform a number of additional activities in relation to the closed session requirements of the Brown Act, as follows:

- To include a brief general description on the agenda of all items to be discussed in closed session. A brief general description of an item generally need not exceed 20 words. (Gov. Code, § 54954.2, subd. (a).)
- To disclose in an open meeting, prior to holding any closed session, each item to be discussed in the closed session. (Gov. Code, § 54957.7, subd. (a).)
- To reconvene in open session prior to adjournment and report the actions and votes taken in closed session for the five items identified in Government Code section 54957.1, subdivision (a)(1-4, 6). (Gov. Code, § 54957.7, subd. (b).)
- To provide copies of closed session documents as required. (Gov. Code, § 54957.1, subd. (b) and (c).)

The Commission previously adopted two test claims on the Brown Act:

1. Open Meetings Act

On March 23, 1988, the Commission adopted the *Open Meetings Act* test claim (CSM-4257). Statutes of 1986, chapter 641, added Government Code section 54954.2 to require that the legislative body of the local agency, or its designee, post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting and requiring that the agenda be posted at least 72 hours before the meeting in a location freely accessible to the public. The following types of “legislative bodies” were eligible for reimbursement:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other permanent boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.

Statutes of 1986, chapter 641 also added Government Code section 54954.3 to provide an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body, and this opportunity for comment must be stated on the posted agenda.

2. School Site Councils and Brown Act Reform

On April 27, 2000, the Commission approved the *School Site Councils and Brown Act Reform* test claim (CSM-4501). This test claim was based on Government Code section 54954 and Education Code section 35147, which addressed the application of the open meeting act provisions of the Brown Act to specified school site councils and advisory committees of school districts.¹

II. ELIGIBLE CLAIMANTS

Any county, city, a city and county, school or special district that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes of 1998, chapter 681 (effective September 22, 1998), stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for *Brown Act Reform* was filed on December 29, 1994. Statutes of 1993, chapters 1136, 1137, and 1138, became effective January 1, 1994. Therefore, costs incurred on or after January 1, 1994 for compliance with the *Brown Act Reform* mandate are eligible for reimbursement.

¹ The parameters and guidelines for the *School Site Councils and Brown Act Reform* test claim are not included in these parameters and guidelines.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

Initial years' costs shall not include any costs that were claimable or reimbursed pursuant to *Open Meetings Act* Parameters and Guidelines as amended on December 4, 1991 or November 30, 2000. Reimbursement for these costs must be claimed as prescribed in the Controller's Claiming Instructions No. 2000-15 and 2000-16 for local agencies and schools, respectively.

Annual claims, commencing with the 2001-2002 fiscal year, shall include all costs for *Open Meetings Act* and *Brown Act Reform*.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, the following activities are eligible for reimbursement:

A. Agenda Preparation and Posting Activities

1. Prepare a single agenda for a regular meeting of a legislative body of a local agency or school district containing a brief description of each item of business to be transacted or discussed at a regular meeting, including items to be discussed in closed session, and citing the time and location of the regular meeting.² (Gov. Code, § 54954.2, subd. (a).)
2. Post a single agenda 72 hours before a meeting in a location freely accessible to the public. Further, every agenda must state that there is an opportunity for members of the public to comment on matters that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein. (Gov. Code, §§ 54954.2, subd. (a), and 54954.3, subd. (a).)

Beginning January 1, 1994, the following types of "legislative bodies" are eligible to claim reimbursement under these parameters and guidelines for the activities listed in section IV.A:

- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

Beginning January 1, 1994, the following "legislative bodies" are eligible to claim reimbursement under these parameters and guidelines for the preparation of a brief general description of closed session agenda items, using either the actual or standard time reimbursement options pursuant to section V.A.1 or 2:

² As amended by Statutes of 1993, chapter 1136.

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other *permanent* boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.
- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

B. Closed Session Activities

1. Disclose in an open meeting, prior to holding any closed session, each item to be discussed in the closed session. (Gov. Code, § 54957.7, subd. (a).)
2. Reconvene in open session prior to adjournment to make any disclosures required by Section 54957.1 of action taken in the closed session, including items as follows: (Gov. Code, § 54957.7, subd. (b).)
 - a. Approval of an agreement concluding real estate negotiations as specified in Section 54956.8. (Gov. Code, § 54957.1, subd. (a)(1).)
 - b. Approval given to its legal counsel to defend, or seek or refrain from seeking appellate review or relief, or to enter as an amicus curiae in any form of litigation as the result of consultation under Section 54956.9. (Gov. Code, § 54957.1, subd. (a)(2).)
 - c. Approval given to its legal counsel of a settlement of pending litigation as defined in Section 54956.9, at any stage prior to or during a judicial or quasi-judicial proceeding shall be reported after the settlement is final. (Gov. Code, § 54957.1, subd. (a)(3).)
 - d. Disposition reached as to claims discussed in closed session pursuant to Section 54956.95 shall be reported as soon as reached in a manner that identifies of the name of the claimant, the name of the local agency claimed against, the substance of the claim, and any monetary amount approved for payment and agreed upon by the claimant. (Gov. Code, § 54957.1, subd. (a)(4).)
 - e. Approval of an agreement concluding labor negotiations with represented employees pursuant to Section 54957.6 shall be reported after the agreement is final and has been accepted or ratified by the other party. (Gov. Code, § 54957.1, subd. (a)(6).)
3. Provide copies of any contracts, settlement agreements, or other documents that were finally approved or adopted in the closed session to a person who submitted a written request within the timelines specified or to a person who has made a standing request, as

set forth in Sections 54954.1 or 54956 within the time lines specified. (Gov. Code, § 54957.1, subd. (b) and (c).)

4. Train members of only those legislative bodies that actually hold closed executive sessions, on the closed session requirements of *Brown Act Reform*. If such training is given to all members of the legislative body, whether newly appointed or existing members, contemporaneously, time of the trainer and legislative members is reimbursable. Additionally, time for preparation of training materials, obtaining materials including training videos and audio visual aids, and training the trainers to conduct the training is reimbursable. See Section V.B.6 of these parameters and guidelines.

Beginning January 1, 1994, the following “legislative bodies” are eligible to claim reimbursement under these parameters and guidelines for the activities listed in IV.B:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other *permanent* boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.
- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

V. CLAIM PREPARATION AND SUBMISSION

Each reimbursement claim must be timely filed. Each of the following cost elements must be identified for each reimbursable activity identified in section IV of this document.

A. Reimbursement Options for Agenda Preparation and Posting, Including Closed Session Agenda Items

Eligible claimants may use the actual time, standard time, or flat rate reimbursement options for claiming costs incurred pursuant to section IV.A of these parameters and guidelines for agenda preparation and posting, including closed session items.³ Eligible claimants must claim actual costs incurred for subsequent reporting of action taken in closed session, providing copies of documents approved or adopted in closed session, and training.

For each type or name of meeting claimed during a fiscal year, select one of the following reimbursement options. For example, all city council meetings in a given fiscal year may be claimed on only one basis: actual time, standard time or flat-rate. If standard time is selected, all city council meetings must be claimed using this basis for the entire year. However, all city council meetings could be claimed on an actual cost basis during a subsequent fiscal year.

1. Actual Time

List the meeting names and dates. 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.

Counties and cities may claim indirect costs pursuant to section V.C.

2. Standard Time

a. Main Legislative Body Meetings of Counties and Cities

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as “adjournment”, “call to order”, “flag salute”, and “public comments”, by 30 minutes and then by the blended productive hourly rate of the involved employees.

Counties and cities may claim indirect costs pursuant to section V.C.

b. Special District Meetings, and County and City Meetings Other Than Main Legislative Body

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as “adjournment”, “call to order”, “flag salute”, and “public comments”, by 20 minutes and then by the blended productive hourly rate of the involved employees.

³ The flat rate includes all of the costs for preparing and posting an agenda, including closed session agenda items. Claimants that filed reimbursement claims under the *Open Meetings Act* Program using the flat rate reimbursement option cannot file another reimbursement claim using the flat rate option for initial years costs for agenda preparation of closed session items under Brown Act Reform. Refer to sections III and IV of these parameters and guidelines.

Special districts, counties and cities may claim indirect costs pursuant to section V.C.

c. School and Community College Districts and County Offices of Education

List the meeting names and dates. For each meeting, multiply the number of agenda items times the minutes per agenda item for County Offices of Education and for districts, by enrollment size, times the blended productive hourly rate of the involved employees. The minutes per agenda for County Offices of Education and for districts by enrollment size are:

County Offices of Education:	45 minutes
Districts:	
Enrollment 20,000 or more	45 minutes
Enrollment 10,000 – 19,999	15 minutes
Enrollment less than 10,000	10 minutes

School and community college districts and County Offices of Education may claim indirect costs pursuant to section V.C.

3. Flat Rate⁴

List the meeting names and dates. Multiply the uniform cost allowance, shown in the table provided below, by the number of meetings. The uniform cost allowance shall be adjusted each year subsequent to fiscal year 1997-1998 by the Implicit Price Deflator referenced in Government Code section 17523.

1993-1994	\$ 90.10
1994-1995	92.44
1995-1996	95.12
1996-1997	97.31
1997-1998	100.00

B. Direct Cost Reporting

Direct costs that are eligible for reimbursement are:

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.

⁴ The flat rate includes all of the costs for preparing and posting an agenda, including closed session agenda items. Claimants that filed reimbursement claims under the *Open Meetings Act* Program using the flat rate reimbursement option cannot file another reimbursement claim using the flat rate option for initial years costs for agenda preparation of closed session items under Brown Act Reform. Refer to sections III and IV of these parameters and guidelines.

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. 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 services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of 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 B.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Report the cost of training members of the legislative body to perform the reimbursable activities, as specified in section IV.B 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 B.1, Salaries and Benefits, and B.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element B.3, Contracted Services. This data, if too voluminous to be included with the claim, may be reported in a summary. However, supporting data must be maintained as described in section VI.

C. Indirect Cost Rates

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department of program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Cities, Counties and Special Districts

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the Claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

School Districts

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

County Offices of Education

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

Community Colleges

Community colleges have the option of using (1) a federally approved rate, using the cost accounting principles from the OMB 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. SUPPORTING DATA

A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of their validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

For those entities that elect reimbursement pursuant to the standard time methodology, option 2 in section V.A, documents showing the calculation of the blended productive hourly rate and copies of agendas shall be sufficient evidence. For those entities that elect reimbursement pursuant to the flat-rate methodology, option 3 in section V.A, copies of agendas shall be sufficient evidence.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits and indirect costs, if not claimed elsewhere) for each person or classification of persons times the percentage of time spent by that person or classification of persons. Claimants may determine a percentage allocation for the person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a city manager may determine that the percentage of time spent on the reimbursable activities by various classifications in a base year of fiscal year 1998-1999 was as follows:

City Manager	17%
City Attorney	15%
City Clerk	36%
Department Managers	9%
Secretaries	23%
Total	100%

The city determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-2001 for each classification is as follows:

	Salary	Benefits	Indirect Cost Rate	Indirect Costs	Productive Hourly Rate
City Manager	\$60	\$12	29%	\$13	\$85
City Attorney	\$55	\$10	30%	\$15	\$80
City Clerk	\$40	\$ 8	31%	\$12	\$60
Department Manager	\$45	\$ 9	30%	\$11	\$65
Secretaries	\$18	\$ 5	25%	\$ 7	\$30

The blended productive hourly rate for fiscal year 2000-2001 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

City Manager	17%	\$85	\$14.25
City Attorney	15%	\$80	\$12.00
City Clerk	36%	\$60	\$21.60
Department Manager	9%	\$65	\$ 5.85
Secretaries	23%	\$30	\$ 6.90
Total	100%		\$60.80

The city's claim would be determined by multiplying the blended productive hourly rate times the minutes per agenda item times the number of agenda items.

B. Record Keeping

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 audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

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

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

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

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations section 1183.2.

<p>CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 OPEN MEETINGS ACT/BROWN ACT REFORM</p>	<p>For State Controller Use Only</p> <p>(19) Program Number 00219 (20) Date Filed (21) LRS Input</p>	<p>PROGRAM</p> <p style="font-size: 2em;">219</p>
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(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM-1, (03)	
County of Location			(23) FORM-1, (04)(f)	
Street Address of P.O. Box		Suite	(24) FORM-1, (05)	
City	State	Zip Code	(25) FORM-1, (06)	
		Type of Claim	(26) FORM-1, (07)	
	(03)	(09) Reimbursement <input type="checkbox"/>	(27) FORM-1, (09)	
	(04)	(10) Combined <input type="checkbox"/>	(28) FORM-1, (11)	
	(05)	(11) Amended <input type="checkbox"/>	(29) FORM-1, (12)	
Fiscal Year of Cost	(06)	(12)	(30)	
Total Claimed Amount	(07)	(13)	(31)	
Less: 10% Late Penalty (refer to attached Instructions)		(14)	(32)	
Less: Prior Claim Payment Received		(15)	(33)	
Net Claimed Amount		(16)	(34)	
Due from State	(08)	(17)	(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 local agency 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 grants or payments received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. 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

Date Signed _____

Telephone Number _____

E-Mail Address _____

 Type or Print Name and Title of Authorized Signatory

(38) Name of Agency Contact Person for Claim Telephone Number _____

E-mail Address _____

 Name of Consulting Firm / Claim Preparer Telephone Number _____

E-mail Address _____

PROGRAM
219

OPEN MEETINGS ACT/BROWN ACT REFORM
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) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within 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 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 as shown in the attached Form-1 line (13). The total claimed amount must exceed \$1,000.
- (14) Annual reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was timely filed. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (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., Form-1, (04)(f), means the information is located on form Form-1, line (04), 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 of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, telephone number and email address. **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, date signed, and e-mail address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS 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 700
Sacramento, CA 95816**

Program 219	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM CLAIM SUMMARY	FORM 1
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(01) Claimant	(02)	Fiscal Year 20___/20___
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Claim Statistics

(03) Number of regular meetings for which a brief agenda was prepared and posted	
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Direct Costs: Actual Time Option	Object Accounts					
(04) Reimbursable Activity	(a)	(b)	(c)	(d)	(e)	(f)
	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	Total Direct Costs
Preparation of Brief Agenda and Posting						

Direct Costs: Standard-Time Option

(05) Standard-Time Reimbursement Option	[From form 2S, line (04)(f)]	
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Indirect Costs: Actual Time Option and/or Standard-Time Option

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Refer to instructions]	
(08) Total Direct and Indirect Costs	[Refer to instructions]	

Direct and Indirect Costs: Flat-Rate Option

(09) Flat-Rate Reimbursement Option	[From form 2F, line (04)(d)]	
(10) Total Direct and Indirect Costs for Flat Rate Option	[From line (09)]	

Cost Reduction

(11) Less: Offsetting Savings	
(12) Less: Other Reimbursements	
(13) Total Claimed Amount	[Line (10) - {(line (11) + line (12))}]

Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM CLAIM SUMMARY Instructions	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs
- (03) Claim Statistics. Enter the number of regular meetings for which a brief agenda was prepared and posted during the fiscal year.
- (04) Reimbursable Component. Enter all the totals from form 2A, line (06), columns (d) through (h) to form 1, line (04), columns (a) through (e) in the appropriate row. Total the row and enter in column (f).
- (05) Standard-Time Reimbursement Option. The standard-time allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form 2S, line (04)(f).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.
- (07) Total Indirect Costs. **For the Actual Time Option:** Multiply Total Salaries and Benefits, line (04)(a), by the Indirect Cost Rate, line (06). Enter the product here.
Standard Time Option: Multiply line (05)(f) by the Indirect Cost Rate, line (06). Enter the product here.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (04)(f), for the Actual Cost Option, or line (05) for the Standard-Time Option, and Total Indirect Costs, line (07).
- (09) **Flat-Rate Option.** The flat-rate allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form 2F, line (04)(d).
- (10) Total Direct and Indirect Costs. Enter the amount, from line (09).
- (11) 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.
- (12) 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, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. From Total Direct and Indirect Costs line (08), for Actual or Standard Method or line (10) for the Flat Rate Method, subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12). Enter the remainder on this line.

Program 219	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL	FORM 2A
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(01) Claimant	(02) Fiscal Year
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(03) Meeting Type or Name	(04) Department
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(05) Reimbursable Activity: Preparation of Brief Agenda and Posting

(06) Actual Time Option: Complete columns (a) through (h).	Object Accounts
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(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets	(h) Travel and Training

(07) Total <input style="width: 30px;" type="text"/>	Subtotal <input style="width: 30px;" type="text"/>	Page: ___ of ___
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Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL Instructions	FORM 2A
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Complete form 2A when calculating agenda costs using the Actual Time Option. Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Meeting Type or Name. Enter the name of the meeting for which a brief agenda was prepared and posted. A separate form 2A should be prepared for the district's legislative body and each board or commission which holds public hearings.
- (04) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form 2S should be prepared for each department.
- (05) Reimbursable Activity. Preparation of Brief Agenda and Posting. No entry necessary.
- (06) Actual Time Option. The following table identifies the type of information required to support costs of direct labor, materials and supplies, contract services, fixed assets and travel and training needed in the preparation of a brief general description of agenda items and posting 72 hours before a meeting in a location that is freely accessible to the public. **The descriptions required in column (5)(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 three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

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

- (07) Total line (06), 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. Carry forward the totals from line (07), columns (d) through (h) to form 1, line (05), columns (a) through (e).

Program 219	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL Fiscal Year 2005-06	FORM 2F
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(01) Claimant	(02) Fiscal Year
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(03) Department	
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(04) **Flat-Rate Option:** Complete columns (a) through (d).

(a) Meeting Type or Name	(b) Uniform Cost Allowance \$135.66 for 05-06	(c) Number of Agendas	(d) Total (b) x (c)

(05) Total <input style="width: 40px;" type="text"/>	Subtotal <input style="width: 40px;" type="text"/>	Page: ___ of ___
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Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL Instructions Fiscal Year 2005-06	FORM 2F
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Complete form 2F when calculating agenda costs using the Flat-Rate Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form 2F should be prepared for each department.
- (04) Flat-Rate Option.
 - (a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.
 - (b) Uniform Cost Allowance. Enter the uniform cost allowance for fiscal year 2005-06.

Fiscal Year	Uniform Cost Allowance
2005-06 f/	\$135.66

f/ May Revision Forecast, April 2006

Source: US Department of Commerce, Bureau of Economic Analysis

- (c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).
- (d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).

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 three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

- (05) Total line (04), column (d), 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. Carry forward the totals from line (05), column (d) to form 1, line (10).

Program 219	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL Fiscal Year 2006-07	FORM 2F
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(01) Claimant	(02) Fiscal Year
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(03) Department	
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(04) **Flat-Rate Option:** Complete columns (a) through (d).

(a) Meeting Type or Name	(b) Uniform Cost Allowance \$140.97 for 06-07	(c) Number of Agendas	(d) Total (b) x (c)

(05) Total <input style="width: 40px;" type="text"/>	Subtotal <input style="width: 40px;" type="text"/>	Page: ___ of ___
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Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL Instructions Fiscal Year 2006-07	FORM 2F
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Complete form 2F when calculating agenda costs using the Flat-Rate Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form 2F should be prepared for each department.
- (04) Flat-Rate Option.
 - (a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.
 - (b) Uniform Cost Allowance. Enter the uniform cost allowance for fiscal year 2006-07.

Fiscal Year	Uniform Cost Allowance
2006-07 f/	\$140.97

f/ May Revision Forecast, April 2007

Source: US Department of Commerce, Bureau of Economic Analysis Updated: April 30, 2007

- (c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).
- (d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).

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 three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

- (05) Total line (04), column (d), 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. Carry forward the totals from line (05), column (d) to form 1, line (10).

Program 219	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL Fiscal Year 2007-08	FORM 2F
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(01) Claimant	(02) Fiscal Year
---------------	------------------

(03) Department	
-----------------	--

(04) **Flat-Rate Option:** Complete columns (a) through (d).

(a) Meeting Type or Name	(b) Uniform Cost Allowance \$150.90 for 07-08	(c) Number of Agendas	(d) Total (b) x (c)

(05) Total <input style="width: 40px;" type="text"/>	Subtotal <input style="width: 40px;" type="text"/>	Page: ___ of ___
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Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL Instructions Fiscal Year 2007-08	FORM 2F
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Complete form 2F when calculating agenda costs using the Flat-Rate Option. Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form 2F should be prepared for each department.
- (04) Flat-Rate Option.
 - (a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.
 - (b) Uniform Cost Allowance. Enter the uniform cost allowance for fiscal year 2007-08.

Fiscal Year	Uniform Cost Allowance
2007-08 f/	\$150.90

f/ May Revision Forecast, April 2008

Source: US Department of Commerce, Bureau of Economic Analysis

- (c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).
- (d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).

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 three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

- (05) Total line (04), column (d), 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. Carry forward the totals from line (05), column (d) to form 1, line (10).

Program 219	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL Fiscal Year 2008-09	FORM 2F
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(01) Claimant	(02) Fiscal Year
---------------	------------------

(03) Department	
-----------------	--

(04) **Flat-Rate Option:** Complete columns (a) through (d).

(a) Meeting Type or Name	(b) Uniform Cost Allowance \$154.88 for 08-09	(c) Number of Agendas	(d) Total (b) x (c)

(05) Total <input style="width: 40px;" type="text"/>	Subtotal <input style="width: 40px;" type="text"/>	Page: ___ of ___
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Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL Instructions Fiscal Year 2008-09	FORM 2F
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Complete form 2F when calculating agenda costs using the Flat-Rate Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form 2F should be prepared for each department.
- (04) Flat-Rate Option.
 - (a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.
 - (b) Uniform Cost Allowance. Enter the uniform cost allowance for fiscal year 2008-09.

Fiscal Year	Uniform Cost Allowance
2008-09 f/	\$154.88

f/ May Revision Forecast, April 2009

Source: US Department of Commerce, Bureau of Economic Analysis

- (c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).
- (d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).

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 three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

- (05) Total line (04), column (d), 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. Carry forward the totals from line (05), column (d) to form 1, line (10).

Program 219	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL	FORM 2S
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(01) Claimant	(02) Fiscal Year
---------------	------------------

(03) Department	
-----------------	--

(04) **Standard-Time Reimbursement Option:** Complete columns (a) through (f).

(a) Date	(b) Meeting Type or Name	(c) Number of Agenda Items	(d) Minutes Per Agenda Item	(e) Blended Hourly Rate	(f) Total

(05) Total <input style="width: 30px;" type="text"/>	Subtotal <input style="width: 30px;" type="text"/>	Page: ___ of ___
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Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM ACTIVITY COST DETAIL Instructions	FORM 2S
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Complete form 2S when calculating agenda costs using the Standard-Time Option.
Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form 2S should be prepared for each department.
- (04) Standard-Time Option.
 - (a) Date. Enter the date of each meeting.
 - (b) Meeting Type or Name. Enter the type or name of each meeting.
 - (c) Number of Agenda Items. Enter the number of agenda items for each meeting, excluding standard agenda items such as "adjournment", "call-to-order", "flag salute", and "public comments".
 - (d) Standard-Time. For meetings of the main legislative body of counties and cities, enter 0.5 hour (30 minutes). For special district meetings, and county and city meetings, other than the main legislative body, enter 0.33 hour (20 minutes).
 - (e) Blended Hourly Rate. Enter the blended hourly rate of all personnel who participated in the preparation and posting of the agenda during the fiscal year.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits, and indirect costs, if not claimed elsewhere) for each person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a city manager may determine that the percentage of time spent on the reimbursable activities by various classifications of personnel in a base year of fiscal year 1998-99 was as follows: City Manager 17%, City Attorney 15%, City Clerk 36%, Department Managers 9%, and Secretaries 23%.

The city determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-01 for each classification is as follows:

Classification	Salary	Benefits	Indirect Costs	Productive Hourly Rate
City Manager	\$60	\$12	\$13	\$85
City Attorney	55	10	15	80
City Clerk	40	8	12	60
Department Managers	45	9	11	65
Secretaries	18	5	7	30

The city's blended productive hourly rate of \$60.80 for fiscal year 2000-01 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

Classification	Percentage of Time Spent	Productive Hourly Rate	Blended Productive Hourly Rate
City Manager	17%	\$85	\$14.45
City Attorney	15%	80	12.00
City Clerk	36%	60	21.60
Department Managers	9%	65	5.85
Secretaries	23%	30	6.90
Total	<u>100%</u>		<u>\$60.80</u>

- (f) Total. Multiply the Number of Agenda Items, column (c), by the Minutes Per Agenda Item as expressed as a fraction of one hour, column (d), by the Blended Hourly Rate, column (e).

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 three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

- (05) Total line (04), column (f) 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. Carry forward the totals from line (05), column (f) to form 1, line (06).

Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM MEETINGS DETAIL Instructions	FORM 3
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Complete form 3 for all reimbursement options.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Detail of Meetings. Provide the following information for each regular meeting being claimed regardless of type or name. List the meetings in order of date.
 - (a) Date. Enter the date of each meeting being claimed.
 - (b) Department. Enter the name of the department for which each meeting is being claimed.
 - (c) Meeting Type or Name. Enter the type or name of each regular meeting held during the fiscal year for which a brief agenda was prepared and posted.
- (04) If more than one form is needed to provide the detail of the meetings, number each page.