

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2006-08

CAREGIVER AFFIDAVITS TO ESTABLISH RESIDENCE FOR SCHOOL ATTENDANCE  
(AMENDED)

FEBRUARY 21, 2006

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

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

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

Statutes 2004, Chapter 895, (AB 2855) amended Family Code section 6550 to delete subdivision (b), which stated that the "affidavit shall not be valid for more than one year after the date on which it is executed." Family Code section 6552 was also amended to delete the statement, "This affidavit is not valid for more than one year after the date on which it is executed" from the content of the caregiver's authorization affidavit.

**Eligible Claimants**

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

**Filing Deadlines**

Reimbursement claims for the period July 1, 2004 to December 31, 2004 should be filed under the old P's & G's and for the period January 1, 2005 to June 30, 2005, should be filed under the new (amended) P's & G's. Estimated claims for 2005-06 fiscal year should also be filed under the new (amended) P's & G's and must be delivered or postmarked on or before **June 21, 2006**. If reimbursement claim for fiscal year 2004-05 and/or an estimated claim for fiscal year 2005-06 have already been filed, those claims must be amended and filed with the SCO and be delivered or postmarked on or before **June 21, 2006**. Claims filed after the deadline will be reduced by a late penalty of 10%.

In order for a claim to be considered properly filed, it must include specific supporting documentation requested in these claiming instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

## **Minimum Claim Cost**

GC section 17564(a) provides that no claim shall be filed pursuant to sections 17551 and 17561, unless such claim exceeds one thousand dollars (\$1,000), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds \$1,000, even if each of the individual school district's claims does not exceed \$1,000. The county superintendent of schools shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the school districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools, and to the SCO, at least 180 days prior to the deadline for filing the claim.

## **Reimbursement of Claims**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, 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, corroborating documents cannot be substituted for source documents.

## **Audit of Costs**

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

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district pursuant to this chapter is subject to the initiation of an audit by the SCO no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the SCO to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit

has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

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

### **Retention of Claiming Instructions**

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

Questions or requests for hard copies of these instructions should be faxed to Angie Lowi-Teng at (916) 323-6527 or e-mailed to [LRSDAR@sco.ca.gov](mailto:LRSDAR@sco.ca.gov) or, if you wish, you may call the Local Reimbursements Section at (916) 324-5729.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at [www.sco.ca.gov/ard/local/locreim/index.shtml](http://www.sco.ca.gov/ard/local/locreim/index.shtml).

### **Address for Filing Claims**

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

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

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