



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

October 7, 2026

Juliana Gmur, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA, 95814

SUBJECT: Emergency Shelters: Persons with Pets – Draft Claiming Instructions

Dear Executive Director Gmur:

Enclosed for your review and comments are the draft claiming forms and instructions for the Emergency Shelters: Persons with Pets (ESPWP) program based on the Parameters and Guidelines adopted on August 14, 2026.

Please provide any comments you may have by October 23, 2026. All comments will be taken into consideration for inclusion in the final instructions. These instructions will be issued on November 16, 2026.

If you have any questions, please contact Linda Wong, Fiscal Analyst of the Local Reimbursements Section in the Local Government Programs and Services Division, at LWong@sco.ca.gov or (916) 229-8037. Thank you.

Sincerely,

Everett Luc

Everett Luc
Supervisor, Local Reimbursements Section

Enclosures:
Proof of Service
397 ESPWP Cover Letter
397 ESPWP FAM-27
397 ESPWP Form-1
397 ESPWP Form-2

Copy: Darryl Mar, Manager, Local Reimbursements Section
State Controller's Office

PROOF OF SERVICE

24-TC-06 – Emergency Shelters: Persons with Pets.

I, the undersigned, declare as follows:

I am a citizen of the United States and a resident of the County of Sacramento. I am over the age of 18 years and not a party to the within action. My place of employment and business address is 3301 C Street, Suite 700, Sacramento, California 95816.

On October 7, 2026, I served the attached recommendation of the State Controller's Office through electronic mail addressed to each of the persons named below.

Adaoha Agu
County of San Diego Auditor & Controller Department
Projects | Revenue and Grants Accounting
5530 Overland Avenue, Ste. 410, MS:O-53
San Diego, CA 92123
Adaoha.Agu@sdcounty.ca.gov

Rachelle Anema
County of Los Angeles | Assistant Auditor-Controller
Accounting Division
500 W. Temple Street
Los Angeles, CA 90012
RANEMA@auditor.lacounty.gov

Socorro Aquino
State Controller's Office | Division of Audits
3301 C Street, Suite 700
Sacramento, CA 95816
SAquino@sco.ca.gov

Aaron Avery
California Special Districts Association | Legislative Representative
1112 I Street Bridge, Suite 200
Sacramento, CA 95814
Aarona@csda.net

David Bass
City of Rocklin | Vice Mayor
3970 Rocklin Road
Rocklin, CA 95677
David.Bass@rocklin.ca.us

Michael Beaton
County of Monterey | Assistant County Administrative Officer
County Administrative Office
168 W. Alisal Street, 3rd Floor
Salinas, CA 93901
beatonm@countyofmonterey.gov

Ginni Bella Navarre
Legislative Analyst's Office | Deputy Legislative Analyst
925 L Street, Suite 1000
Sacramento, CA 95814
Ginni.Bella@lao.ca.gov

Sonia Brown
Department of Food & Agriculture | Emergency Preparedness & Response Manager
Animal Health Branch
3800 Concourse Street, Ste. 150
Ontario, CA 91764
sonia.brown@cdfa.ca.gov

Allan Burdick
7525 Myrtle Vista Avenue
Sacramento, CA 95831
allanburdick@gmail.com

Guy Burdick
MGT Consulting | Consultant
2251 Harvard Street, Suite 134
Sacramento, CA 95815
gburdick@mgtconsulting.com

Rica Mae Cabigas
Auditor-Controller | Chief Accountant
Accounting Division
500 West Temple Street
Los Angeles, CA 90012
rcabigas@auditor.lacounty.gov

Julissa Ceja Cardenas
California State Association of Counties Government Finance and Administration
Legislative Analyst
1100 K Street, Suite 101
Sacramento, CA 95814
jcejacardenas@counties.org

Ali Chemkhi
County of San Bernardino | Senior Supervising Accountant/Auditor
Office of Auditor-Controller
268 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018
ali.chemkhi@sbcountyatc.gov

Carolyn Chu
Legislative Analyst's Office | Senior Fiscal and Policy Analyst
925 L Street, Suite 1000
Sacramento, CA 95814
Carolyn.Chu@lao.ca.gov

Oana Cosma
County of Orange | Budget and Finance Director
400 W. Civic Center Dr., 5th Floor
Santa Ana, CA 92701-4062
Oana.Cosma@ceo.oc.gov

Thomas Deak
County of San Diego | Senior Deputy
Office of County Counsel, 1600 Pacific Highway, Room 355
San Diego, CA 92101
Thomas.Deak@sdcounty.ca.gov

California Animal Response Emergency Support (CARES) | Executive Director
CDFA Animal Health and Food Safety Services
Animal Health Branch
1220 N Street
Sacramento, CA 95814
CDFA.AHB_Cares_Program@cdfa.ca.gov

Kevin Fisher
City of San Jose | Assistant City Attorney
Environmental Services, 200 East Santa Clara Street, 16th Floor
San Jose, CA 95113
kevin.fisher@sanjoseca.gov

Tim Flanagan
County of Solano | CIO-Registrar of Voters
Registrar of Voters, 678 Texas Street, Suite 2600
Fairfield, CA 94533
Elections@solanocounty.com

Juliana Gmur
Commission on State Mandates | Executive Director
980 9th Street, Suite 300
Sacramento, CA 95814
juliana.gmur@csm.ca.gov

Chris Hill
Department of Finance Local Government Unit | Principal Program Budget Analyst
915 L Street, 8th Floor
Sacramento, CA 95814
Chris.Hill@dof.ca.gov

Ken Howell
State Controller's Office | Senior Management Auditor
Audits, Compliance Audits Bureau
3301 C Street, Suite 725A, Sacramento, CA 95816
KHowell@sco.ca.gov

Jason Jennings
Maximus Consulting | Director
Financial Services
808 Moorefield Park Drive, Suite 205
Richmond, VA 23236
SB90@maximus.com

Emma Jungwirth
California State Association of Counties (CSAC) | Senior Legislative Advocate
1100 K Street, Ste 101
Sacramento, CA 95814
ejungwirth@counties.org

Anne Kato
Acting Chief
State Controller's Office
Local Government Programs and Services Division
3301 C Street Suite 740
Sacramento, CA 95816
akato@sco.ca.gov

Anita Kerezsi
AK & Company | Principal Consultant
2425 Golden Hill Road, Suite 106
Paso Robles, CA 93446
akcompanysb90@gmail.com

Joanne Kessler
City of Newport Beach | Fiscal Specialist
Revenue Division, 100 Civic Center Drive
Newport Beach, CA 90266
jkessler@newportbeachca.gov

Daniel Kigel
County of Monterey | Finance Manager II
Administration and Finance
County Administrative Office (CAO)
168 W. Alisal Street, 3rd Floor
Salinas, CA 93901
KigelD@countyofmonterey.gov

Lisa Kurokawa
State Controller's Office Compliance Audits Bureau | Bureau Chief for Audits
3301 C Street, Suite 700
Sacramento, CA 95816
lkurokawa@sco.ca.gov

Government Law Intake
Department of Justice | Attorney General's Office
1300 I Street, Suite 125, PO Box 944255
Sacramento, CA 94244-2550
governmentlawintake@doj.ca.gov

Eric Lawyer
California State Association of Counties (CSAC) Government Finance and
Administration | Legislative Advocate
1100 K Street, Suite 101
Sacramento, CA 95814
elawyer@counties.org

Kim-Anh Le
County of San Mateo | Deputy Controller
555 County Center, 4th Floor
Redwood City, CA 94063
kle@smcgov.org

William Lee
County of San Bernardino District Attorney's Office | Chief Deputy District Attorney
303 W. 3rd Street
San Bernardino, CA 92415-0502
WLee@sbcda.org

Fernando Lemus
County of Los Angeles | Principal Accountant - Auditor
Auditor-Controller's Office, 500 West Temple Street, Room 603
Los Angeles, CA 90012
flemus@auditor.lacounty.gov

Erika Li
Department of Finance | Chief Deputy Director
915 L Street, 10th Floor
Sacramento, CA 95814
erika.li@dof.ca.gov

Kenneth Louie
Department of Finance | Chief Counsel
915 L. Street
Sacramento, CA 95814
Kenny.Louie@dof.ca.gov

Jill Magee
Commission on State Mandates | Program Analyst
980 9th Street, Suite 300
Sacramento, CA 95814
Jill.Magee@csm.ca.gov

Suresh Malkani
Town of Apple Valley | Finance Director
14955 Dale Evans Parkway
Apple Valley, CA 92307
smalkani@applevalley.org

Michelle Mendoza
MAXIMUS | Business Engineer Lead and Senior Manager
17310 Red Hill Avenue, Suite 340
Irvine, CA 95403
michellemendoza@maximus.com

David Neill
Office of Emergency Services | Chief Counsel
3650 Schriever Ave
Mather, CA 95655
David.Neill@caloes.ca.gov

Rosanna Nguyen
Department of Finance Local Government Unit | Program Budget Manager
915 L. Street
Sacramento, CA 95814
Rosanna.Nguyen@dof.ca.gov

Adam Nguyen
County of Contra Costa | Finance Director
1025 Escobar Street, 4th Floor
Martinez, CA 94553
Adam.Nguyen@cao.cccounty.us

Andy Nichols
Nichols Consulting | Consultant
1857 44th Street
Sacramento, CA 95819
andy@nichols-consulting.com

Patricia Pacot
County of Colusa | Accountant Auditor I
Office of Auditor-Controller, 546 Jay Street, Suite #202
Colusa, CA 95932
ppacot@countyofcolusa.org

Arthur Palkowitz
Law Offices of Arthur M. Palkowitz | Attorney
12807 Calle de la Siena
San Diego, CA 92130
law@artpalk.onmicrosoft.com

Trevor Power
City of Newport Beach | Accounting Manager
100 Civic Center Drive
Newport Beach, CA 92660
tpower@newportbeachca.gov

Jonathan Quan
County of San Diego | Associate Accountant
Projects, Revenue, and Grants Accounting, 5530 Overland Ave, Suite 410
San Diego, CA 92123
Jonathan.Quan@sdcounty.ca.gov

Roberta Raper
City of West Sacramento | Director of Finance
1110 West Capitol Ave
West Sacramento, CA 95691
robertar@cityofwestsacramento.org

Chad Rinde
County of Sacramento | Director of Finance
700 H Street, Room 3650
Sacramento, CA 95814
RindeC@SacCounty.gov

Jessica Sankus
California State Association of Counties (CSAC) | Senior Legislative Analyst
Government Finance and Administration
1100 K Street, Suite 101
Sacramento, CA 95814
jsankus@counties.org

Cindy Sconce
Government Consulting Partners | Director
5016 Brower Court
Granite Bay, CA 95746
cindysconcegcp@gmail.com

Carla Shelton
Commission on State Mandates | Senior Legal Analyst
980 9th Street, Suite 300
Sacramento, CA 95814
carla.shelton@csm.ca.gov

Camille Shelton
Commission on State Mandates | Chief Legal Counsel
980 9th Street, Suite 300
Sacramento, CA 95814
camille.shelton@csm.ca.gov

Paul Steenhausen
Legislative Analyst's Office | Principal Fiscal and Policy Analyst
925 L Street, Suite 1000
Sacramento, CA 95814
Paul.Steenhausen@lao.ca.gov

Jolene Tollenaar
MGT Consulting Group | Consultant
2251 Harvard Street, Suite 134
Sacramento, CA 95815
jolenetollenaar@gmail.com

Jessica Uzarski
Senate Budget and Fiscal Review Committee | Consultant
1020 N Street, Room 502
Sacramento, CA 95814
Jessica.Uzarski@sen.ca.gov

Alejandra Villalobos
County of San Bernardino | Management Services Manager
Office of Auditor-Controller, 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415
alejandra.villalobos@sbcountyatc.gov

Joshua Walden
County of Santa Clara | Deputy County Counsel
Office of the County Counsel
70 West Hedding Street, 9th Floor
San Jose, CA 95110
Joshua.walden@cco.sccgov.org

Tiffany Walston
County of Los Angeles | County Counsel
648 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012-2713
twalston@counsel.lacounty.gov

Renee Wellhouse
David Wellhouse & Associates, Inc. | President
3609 Bradshaw Road, H-382
Sacramento, CA 95927
dwa-renee@surewest.net

Adam Whelen
City of Anderson | Director of Public Works
1887 Howard St.
Anderson, CA 96007
awhelen@ci.anderson.ca.us

Arthur Wylene
Rural County Representatives of California (RCRC) | General Counsel
1215 K Street, Suite 1650
Sacramento, CA 95814
awylene@rcrcnet.org

Elisa Wynne
Senate Budget & Fiscal Review Committee California State Senate | Staff Director
State Capitol Room 5019
Sacramento, CA 95814
elisa.wynne@sen.ca.gov

Kaily Yap
Department of Finance | Budget Analyst
Local Government Unit, 915 L Street
Sacramento, CA 95814
Kaily.Yap@dof.ca.gov

Siew-Chin Yeong
City of Pleasanton | Director of Public Works
3333 Busch Road,
Pleasanton, CA 94566
syeong@cityofpleasantonca.gov

Traci Young
City and County of San Francisco | IS Project Director
San Francisco Public Utilities Commission (SFPUC)
525 Golden Gate Ave
San Francisco, CA 94102
tmyoung@sfgwater.org

I declare under penalty of perjury that the foregoing is true and correct.
Executed on October 7, 2026, at Sacramento, California.

Tiffany Hoang Digitally signed by Tiffany Hoang
Date: 2026.10.07 14:03:13 -07'00'
Tiffany Hoang

Office of the State Controller
State-Mandated Costs Claiming Instructions No. 2026-08
Emergency Shelters: Persons with Pets – Program No. 397
November 16, 2026

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for Emergency Shelters: Persons with Pets program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps and Gs). The [Ps and Gs](#) are an integral part of the claiming instructions and are located on CSM's website.

On June 12, 2026, the CSM adopted a Decision finding the test claim statute imposes a partially reimbursable state-mandated program on counties and cities within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any city, county, or city and county, whose costs for this program are paid from proceeds of taxes, that incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

Reimbursement Claim Deadline

- **Initial 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 the period beginning January 1, 2024, through June 30, 2026, must be filed with the SCO and submitted on or before **March 16, 2027**, before a late fee is assessed. A separate claim must be filed for each fiscal year.

- **Annual Reimbursement Claims**

Annual reimbursement claims for subsequent fiscal years may be filed by **February 15** following the fiscal year in which costs were incurred. If the deadline falls on a weekend or holiday, claims are due the following business day.

Claims filed more than one year after the filing date will not be accepted.

Penalty

- **Initial Reimbursement Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561(d)(3).

- **Annual Reimbursement Claims**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount, not to exceed \$10,000, pursuant to GC section 17568.

Minimum Claim Cost

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

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee 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, 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 if the claim was prepared in accordance with the SCO's claiming instructions and the Ps and Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later.

However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

Record Retention

All documentation to support actual costs claimed must be retained during the period subject to audit and made available to the SCO upon request. The period subject to audit is at a minimum, three years after the date that the actual reimbursement claim is filed or last amended, whichever is later, or, 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, three years after the date of initial payment of the claim. 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.

Claim Submission

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the **Data Exchange Portal (DEP)**. All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

EMERGENCY SHELTERS: PERSONS WITH PETS CLAIM FOR PAYMENT FORM		For State Controller's Office Use Only		PROGRAM 397
		(19) Program Number 0397		
		(20) Date Filed		
		(21) LRS Input		
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) 1.(f)	
County of Location		(23)	FORM 1, (04) 2.(f)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (06)	
City, State, and Zip Code		(25)	FORM 1, (07)	
(03)	Type of Claim	(26)	FORM 1, (09)	
(04)	(09) Reimbursement	(27)	FORM 1, (10)	
(05)	(10) Combined	(28)		
(06)	(11) Amended	(29)		
(07)	(12) Fiscal Year of Cost	(30)		
(08)	(13) Total Claimed Amount	(31)		
(14) Less: 10% Late Penalty		(32)		
(15) Less: Prior Claim Payment Received		(33)		
(16) Net Claimed Amount		(34)		
(17) Due from State		(35)		
(18) Due to State		(36)		
(37) CERTIFICATION OF CLAIM In accordance with the provisions of Government Code sections 17560 and 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 of the Government Code. I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) 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 revenues 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		
Type or Print Name and Title of Authorized Signatory		Email Address		
(38) Name of Agency Contact Person for Claim		Telephone Number		
		Email Address		
Name of Consulting Firm/Claim Preparer		Telephone Number		
		Email Address		

PROGRAM 397	EMERGENCY SHELTERS: PERSONS WITH PETS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
------------------------------	---	------------------------------

- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office 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) Not applicable.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in 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 on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form 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.

PROGRAM 397	EMERGENCY SHELTERS: PERSONS WITH PETS CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)	FORM FAM-27
------------------------------	---	------------------------------

(22) to (27) Bring forward the cost information as specified in the left-hand column of lines (22) through (27) for the reimbursement claim, e.g., Form 1, (04) 1.(f), means the information is located on Form 1, block (04), line 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. Completion of this data block will expedite the process.

(28) to (36) Leave blank.

(37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature.

(38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, include the name of the consulting firm, claim preparer, telephone number, and email address.

Electronic submissions of the signed Form FAM-27, all other forms, and supporting documentation are accepted through an online file transfer protocol called the Data Exchange Portal (DEP). All information regarding [DEP](#) is available on the SCO's website.

For more information, contact the Local Reimbursements Section by [email](#).

PROGRAM 397	EMERGENCY SHELTERS: PERSONS WITH PETS CLAIM SUMMARY					FORM 1	
(01) Claimant				(02) Fiscal Year 20 ____ /20 ____			
(03) Department							
Direct Costs		Object Accounts					
		(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Total
(04) Reimbursable Activities							
1. Whenever a county provides public information regarding the availability of a cooling center or warming center, that information shall include whether the cooling or warming center can accommodate pets. (Government Code (GC) section 8593.10(c)) <i>GC section 8593.10(c) does not impose a reimbursable state-mandated program on cities.</i>							
2. Cities and counties shall make available to the public by posting on its internet website information for pet emergency preparedness, including, but not limited to: (1) Information for creating an evacuation plan and emergency checklist for pets consistent with recommendations publicly published by the Department of Food and Agriculture and the Federal Emergency Management Agency. (2) Local organizations that may provide emergency pet assistance. (3) Local emergency shelters, cooling centers, or warming centers, when active, that can accommodate persons with pets. (GC section 8593.10(d))							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate				[Refer to Claim Summary Instructions]		%	
(07) Total Indirect Costs				[Refer to Claim Summary Instructions]			
(08) Total Direct and Indirect Costs				[Line (05)(f) plus line (07)]			
Cost Reduction							
(09) Less: Offsetting Revenues							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount						[Line (08) minus {line (09) plus line (10)}]	

PROGRAM 397	EMERGENCY SHELTERS: PERSONS WITH PETS CLAIM SUMMARY INSTRUCTIONS	FORM 1
------------------------------	---	-------------------------

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) If more than one department has incurred costs for this mandate, give the name of each department. A separate Form 1 should be completed for each department.
- (04) For each reimbursable activity, enter the totals from Form 2, line (05), columns (d) through (h), to Form 1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed through a flat rate in accordance with the Office of Management and Budget Circular, Code of Federal Regulations, title 2, section 200.414(f) without preparing an Indirect Cost Rate Proposal (ICRP). For submission of claims for fiscal year (FY) 2023-24, cost incurred from January 1, 2024, through June 30, 2024, and FY 2024-25, cost incurred from July 1, 2024, through September 30, 2024, a 10% flat rate should be applied to direct labor costs, excluding fringe benefits. Effective October 1, 2024, a 15% flat rate should be applied to direct labor costs, excluding fringe benefits. If using a flat rate for FY 2024-25 costs, a separate Form 1 must be submitted to detail when the cost was incurred and which flat rate was applied.
- (07) If the flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the flat rate, excluding fringe benefits. If an ICRP is submitted, multiply applicable costs used in the distribution base for the computation of the indirect cost rate by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenue 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, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement. Submit a schedule detailing the revenue sources and amounts.
- (10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

PROGRAM 397	EMERGENCY SHELTERS: PERSONS WITH PETS ACTIVITY COST DETAIL	FORM 2
--	---	---

(01) Claimant	(02) Fiscal Year 20__/20__
---------------	-------------------------------

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

☐ 1. Whenever a county provides public information regarding the availability of a cooling center or warming center, that information shall include whether the cooling or warming center can accommodate pets. (Government Code (GC) section 8593.10(c))

GC section 8593.10(c) does not impose a reimbursable state-mandated program on cities.

☐ 2. Cities and counties shall make available to the public by posting on its internet website information for pet emergency preparedness, including, but not limited to:

- (1) Information for creating an evacuation plan and emergency checklist for pets consistent with recommendations publicly published by the Department of Food and Agriculture and the Federal Emergency Management Agency.
- (2) Local organizations that may provide emergency pet assistance.
- (3) Local emergency shelters, cooling centers, or warming centers, when active, that can accommodate persons with pets. (GC section 8593.10(d))

(04) Description of Expenses		Object Accounts					
(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) Materials and Supplies	(g) Contract Services	(h) Fixed Assets
(05) Total ☐ Subtotal ☐ Page: ____ of ____							

PROGRAM 397	EMERGENCY SHELTERS: PERSONS WITH PETS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
----------------------------------	--	-----------------------------

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.

Note: Please refer to the parameters and guidelines for the details of the reimbursable activities.

- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, supplies used, contract services, and fixed assets. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

Required Documentation to Support Reimbursable Costs									
Object Accounts	Columns								Submit Supporting Documents with the Claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name and Job Classification	Hourly Rate	Hours Worked	Salaries equal Hourly Rate times Hours Worked					Copy of Timesheets
Benefits	Activities Performed	Benefit Rate			Benefits equal Benefit Rate times Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Costs equal Unit Cost times Quantity Used			Copy of Invoices
Contract Services	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service				Costs equal Hourly Rate times Hours Worked or Total Contract Cost		Copy of Contract and/or Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost times Quantity	Usage					Costs equal Total Cost times Usage	Copy of Contract and/or Invoices

- (05) Total line (04), columns (d) through (h) and enter the sums 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 activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.