

PHYSICAL PERFORMANCE TESTS

1. Summary of Chapter 975/95

Education Code (EC) Section 60800 as added by Chapter 975, Statutes of 1995, and the California Department of Education (CDE) Memorandum dated February 16, 1996, imposed a reimbursable state mandated program on school districts. However, the Commission limited its decision to the following reimbursable state mandated activities:

Acquiring materials and equipment to administer the State Board of Education's designated physical performance test to students in grades 5, 7, and 9;

Training teachers to conduct the designated physical performance test;

Processing and analyzing score data by school personnel other than teachers; and

Responding to requests by the CDE for testing results pursuant to EC Section 60800, Subdivision (b).

The Commission in the Statement of Decision adopted at the June 25, 1998, hearing determined that EC Section 60800 and the CDE Memorandum dated February 6, 1996, impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of Section 6, Article XIII B of the California Constitution and Section 17514 of the Government Code (GC).

2. Eligible Claimants

Any school district (K-12) or county board of education that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

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

An actual claim may be filed by February 15 following the fiscal year in which costs were incurred. Claims for fiscal year 2009-10 will be accepted without penalty if postmarked or delivered on or before **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.

Minimum Claim Cost

GC Section 17564(a) provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a 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 the individual school district's claim does not each exceed **\$1,000**.

The county superintendent of schools will determine if the submission of the combined claim is economically feasible and 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 districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will 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 one hundred and eighty 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 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, 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 P's & G's adopted by the Commission. If any adjustments are made to a claim, a Notice of Claim Adjustment specifying the activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within thirty days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a 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 Controller 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 Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

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.

Address for Filing Claims

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 700
Sacramento, CA 95816

Mandated costs claiming instructions and forms are available online at the SCO's Web site: www.sco.ca.gov/ard_mancost.html. If you have any questions, call the Local Reimbursements Section at (916) 324-5729 or e-mail LRSDAR@sco.ca.gov.

3. Reimbursable Activities

For each eligible school district and county office of education the direct and indirect costs of labor, supplies, contract services, equipment, travel, and training incurred for the following mandated components are reimbursable:

A. Acquisition of Supplies and Equipment

The following activities associated with the acquisition of materials, supplies, and equipment to administer the State Board of Education's designated Prudential Fitnessgram testing program to students in grades 5, 7, and 9, are eligible for reimbursement:

Contacting the test provider and negotiating the purchase of materials, preparing contracts or purchase orders, administering the purchase of materials;

Purchasing materials, supplies, and equipment including test administration manuals, test materials, testing equipment, test scoring and reporting materials, and related software; and

Conducting an inventory of purchased materials and distributing materials.

B. Training

The following activities associated with training teachers and other school district personnel to conduct, score, and process the physical performance tests and test results of students in grades 5, 7, and 9, are eligible for reimbursement:

Reviewing the requirements of the testing program selected by the State Board of Education (currently the Prudential Fitnessgram) by administrators, teachers, and other school district personnel;

Preparing policies and procedures;

Developing and preparing for training sessions;

Attending training sessions; and

Providing materials and supplies in training sessions.

Increased costs for substitute teacher time during the school day or for teacher stipends to attend training sessions outside the regular school day (after school or on Saturday) **are** eligible for reimbursement. However, the labor time of the teacher spent in attending training sessions during the teacher's normal classroom hours **is not** reimbursable.

C. Conducting the Physical Performance Tests

The activity associated with conducting the physical performance tests is eligible for reimbursement. However, refer to Reimbursement Limitations, Section 7.A.

D. Processing and Analyzing Score Data

The following activities associated with the processing and analyzing of test score data by school

district personnel other than teachers are eligible for reimbursement:

Re-recording raw test scores onto "scantron" or other score sheets used to process test scores, processing and analyzing test scores, and preparing and distributing personalized test score results; and

Data processing of test scores by the district, consultants, or other entities.

E. Response to Requests by CDE

The following activities associated with responding to a request for physical fitness test results by the CDE pursuant to EC Section 60800, Subdivision (b), are eligible for reimbursement:

Data processing and analysis, preparing reports, and filing reports.

4. Reimbursement Limitations

Since physical performance testing requires teachers to substitute the tests for other activities, the time to administer and score the tests is absorbed into the regular school day with no resultant increased costs to the school district. Hence the Commission determined that the labor time of the teacher spent in conducting the activities listed in **Reimbursable Activities, 6. C. and D.**, during the teacher's normal classroom hours **is not** reimbursable.

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected and other state funds as a direct result of this mandate shall be identified and deducted so only net local costs are claimed.

5. Claiming Forms and Instructions

A. Form 2, Activity Cost Detail

This form is used to segregate the detailed costs by claim activity. A separate Form 2 must be completed for each activity being claimed. Costs reported on this form must be supported as follows:

1) Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits.

In lieu of actual hours the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities, which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure. If a documented time study is the basis for claimed time spent attach the time records with the claim. The SCO will review the documented time study for precision and reliability.

2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances

received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

3) Contract Services

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

4) Equipment

List the cost of equipment and other capital assets acquired for the purpose of this mandate. Explain the use of each type of equipment. Leased equipment (with an option to purchase) is considered purchases. The cost of the equipment cannot be expensed for the year of purchase unless permitted by the Commission. Only the equipment's yearly depreciated value, using the straight-line method, may be claimed. The Internal Revenue Service "*Publication 946*" may be used to obtain an estimated useful life of the equipment. If the equipment is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the equipment that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

5) Travel Expenses

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

6) Training

The cost of training specified in Section 6. B., Reimbursable Activities, is reimbursable. Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the training expenses.

A. Form 1, Claim Summary

This form is used to summarize direct costs by claim activity and compute allowable indirect costs for the mandate. Claim statistics must identify the work performed for costs claimed. The claimant must give the total number of students tested in the fiscal year of claim.

B. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized officer of the

district. All applicable information that from Form-1 must be carried forward to this form for the SCO to process the claim for payment.

Questions, or requests for hard copies of these instructions, should be faxed to LRSDAR at (916) 323-6527 or e-mailed to LRSDAR@sco.ca.gov or you may call the Local Reimbursements Section at (916) 324-5729. Future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard_mancost.html.

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. **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 700
Sacramento, CA 95816

Adopted: 9/24/98
Amended: 3/26/10

Amendment to Parameters and Guidelines

Education Code Section 60800

Statutes 1995, Chapter 975

and the

California Department of Education Memorandum

Dated February 16, 1996

Physical Performance Tests

05-PGA-61 (CSM 96-365-01)

This amendment is effective beginning with the claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement

I. SUMMARY AND SOURCE OF THE MANDATE

On June 25, 1998, the Commission on State Mandates adopted its Statement of Decision finding that Education Code section 60800, as added by Chapter 975, Statutes of 1995, and the California Department of Education Memorandum, dated February 16, 1996, imposed a reimbursable state mandated program on school districts. (Exhibit A.) The Commission limited its decision to the following reimbursable state mandated activities:

- Acquiring materials and equipment to administer the State Board of Education's designated physical performance test to students in grades 5, 7, and 9;
- Training teachers to conduct the designated physical performance test;
- Processing and analyzing score data by school personnel other than teachers; and
- Responding to requests by the California Department of Education for testing results pursuant to Education Code section 60800, subdivision (b).

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

This amendment is effective beginning with the claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on December 23, 1996. Therefore, all costs incurred on or after July 1, 1995, are eligible for reimbursement, pursuant to these Parameters and Guidelines.

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

If the 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.

IV. REIMBURSABLE COMPONENTS AND DESCRIPTION OF ACTIVITIES

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

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

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

The direct and indirect costs of labor, materials and supplies, contracted services, equipment, travel, and training incurred for compliance with the following mandate components are eligible for reimbursement on an on-going basis:

1. Acquiring materials, supplies and equipment to administer the State Board of Education's designated physical performance test to students in grades 5, 7 and 9.

The following activities associated with the acquisition of any materials, supplies, and equipment required by the Prudential Fitnessgram testing program are eligible for reimbursement:

- contacting the test provider and negotiating the purchase of the materials, preparing contracts or purchase orders for the purchase of materials, administering the purchase of materials;
- purchasing the materials, supplies, and equipment, including test administration manuals, test materials, testing equipment, test scoring and reporting materials and related software; and
- conducting an inventory of the purchased materials, and distributing materials.

2. Training to conduct the designated physical performance test to students in grades 5, 7, and 9.

The following activities associated with training teachers and other school district personnel to conduct, score, and process the physical performance tests and test results are eligible for reimbursement:

- reviewing the requirements of the testing program selected by the State Board of Education¹ by administrators, teachers and other school district personnel;
- preparing policies and procedures;
- developing and preparing for training sessions;
- attending training sessions; and
- providing materials and supplies in training sessions.

*Increased costs for substitute teacher time during the school day or for teacher stipends to attend training sessions outside the regular school day (after school or on Saturday) are eligible for reimbursement. However, the labor time of the teacher spent in attending training sessions during that teacher's normal classroom hours is **not** reimbursable.*

3. Conducting the Physical Performance Tests

The following activity associated with conducting the physical performance tests is eligible for reimbursement:

- conducting the tests.

The Commission on State Mandates determined that the labor time of the teacher spent in conducting the tests during that teacher's normal classroom hours is **not** reimbursable.²

4. Processing and analyzing score data by school district personnel other than teachers.

The following activities associated with processing and analyzing test score data are eligible for reimbursement:

- re-recording raw test scores onto "scantron" or other score sheets used to process test scores, processing and analyzing test scores, and preparing and distributing personalized test score results; and
- data processing of test scores by the district, consultants, or other entities.

¹ Currently the *Prudential Fitnessgram* testing program.

² In sum, the Commission found that physical performance testing requires teachers to substitute the tests for other activities. The time to administer and score the tests is therefore *absorbed* into the school day with no resultant increased costs to the school district. To be eligible for reimbursement a school district must incur increased costs as a result of administering physical performance tests. However, because testing takes place in an environment that has an identifiable limit on the number of hours in a normal workday, and the normal workday has not been extended, the Commission found that teacher time to administer physical performance tests is not reimbursable. The Claimant disagrees.

The Commission on State Mandates determined that labor time of the teacher spent on these activities during that teacher's normal classroom hours is *not* reimbursable.³

5. Responding to requests by the California Department of Education for testing results pursuant to Education Code section 60800, subdivision (b).

The following activities associated with responding to a request by the California Department of Education for physical fitness test results are eligible for reimbursement:

- data processing and analysis, preparing reports, and filing reports.

V. CLAIM PREPARATION

Each reimbursement claim for costs incurred to comply with this mandate must be timely filed and set forth a listing of each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified according to the components of reimbursable activity described in Section IV of this document.

Supporting Documentation

Claimed costs should be supported by the following information:

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities, or functions.

1. Employee Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. List the reimbursable activities performed by each employee and specify the time devoted to each reimbursable activity by each employee, productive hourly rate and the related fringe benefits. The average number of hours devoted to each reimbursable activity in these Parameters and Guidelines can be claimed if supported by a documented time study.

Reimbursement for personal services includes compensation for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and employer's contribution for social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. Materials and Supplies

List cost of materials and supplies which have been consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies, which is not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate.

³ See Footnote 2.

3. Contracted Services

Provide the name(s) of the contractor(s) who performed the service(s). Describe the activities performed by each named contractor, and give the number of actual hours spent on the activities, if applicable, show the inclusive dates when services were performed, and itemize all costs for those services. For fixed price contracts list only the activities performed, the dates services were performed, and the contract price.

4. Equipment

List the purchase price paid for equipment and other capital assets acquired for this mandate. Purchase price includes taxes, delivery costs, and installation costs. If the equipment or other capital asset is used for purposes other than this mandate, only the pro rata purchase price can be claimed.

5. Travel

Travel expenses for mileage, transportation, per diem, lodging, parking, and other employee entitlements are reimbursable in accordance with the rules of the local school district. Provide the name(s) of the person(s) traveling, purpose of the travel, inclusive dates and time of travel, destination(s), and travel expenses.

6. Training

The cost of training for activities specified in Section IV can be claimed. Identify the employee(s) by name and job classification. Provide the name of the training session, the dates attended and the location. Reimbursement costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, and travel expenses.

B. Indirect Costs

1. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.
2. County offices of education must use the J- 580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the Sate Department of Education.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter⁴ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described

⁴ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

in Section IV, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. DATA FOR DEVELOPMENT OF THE STATEWIDE COST ESTIMATE

The State Controller's claiming instructions shall include a request for claimants to send an additional copy of the completed test claim specific form for each of the initial years' reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile Number: (916) 445-0278. Although providing this information to the Commission on State Mandates is not a condition of reimbursement, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds, and other state funds shall be identified and deducted from this claim.

IX. REQUIRED CERTIFICATION

An authorized representative of the claimant will 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.

PHYSICAL PERFORMANCE TESTS CLAIM FOR PAYMENT	For State Controller Use Only	PROGRAM 173
	(19) Program Number 00173 (20) Date Filed (21) LRS Input	

(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM-1, (03)	
County of Location			(23) FORM-1, (04)(1)(f)	
Street Address or P.O. Box		Suite	(24) FORM-1, (04)(2)(f)	
City	State	Zip Code	(25) FORM-1, (04)(3)(f)	
		Type of Claim	(26) FORM-1, (04)(4)(f)	
	(03)	(09) Reimbursement <input type="checkbox"/>	(27) FORM-1, (04)(5)(f)	
	(04)	(10) Combined <input type="checkbox"/>	(28) FORM-1, (06)	
	(05)	(11) Amended <input type="checkbox"/>	(29) FORM-1, (07)	
Fiscal Year of Cost	(06)	(12)	(30) FORM-1, (09)	
Total Claimed Amount	(07)	(13)	(31) FORM-1, (10)	
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 Sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education 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; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting savings and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

_____ 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
173

PHYSICAL PERFORMANCE TESTS
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) 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 (11). The total claimed amount must exceed \$1,000.
- (14) Initial claims must be filed as specified in the claiming instructions. 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 is 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)(1)(f), means the information is located on Form-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement 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 E-mail 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, and E-mail address of the agency contact person for the claim. If claim is prepared by external consultant, type or print the name of the consulting firm, 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 173	PHYSICAL PERFORMANCE TESTS CLAIM SUMMARY					FORM 1	
(01) Claimant			(02)		Fiscal Year __ / __		
Claim Statistics							
(03) Number of students tested in the fiscal year of claim							
Direct Costs		Object Accounts					
		(a)	(b)	(c)	(d)	(e)	(f)
(04) Reimbursable Activities		Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	Total
1. Acquisition of Supplies and Equipment							
2. Training							
3. Conducting the Physical Performance Tests							
4. Processing and Analyzing Score Data							
5. Response to Requests by CDE							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate				[Refer to claiming instructions]		%	
(07) Total Indirect Costs				[Line (05)(f) - line (05)(d) - \$ <input style="width: 50px; height: 20px;" type="text"/>] x line (06)			
(08) Total Direct and Indirect Costs				[Refer to claiming instructions]			
Cost Reduction							
(09) Less: Offsetting Savings							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount				[Line (08) - {(line (09) + line (10))}]			

PROGRAM 173	PHYSICAL PERFORMANCE TESTS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Enter the number of students tested in the fiscal year of claim.
- (04) Reimbursable Activities. For each reimbursable activity, enter the total from form 2, line (05), columns (d) through (h) to form 1, block (04), columns (1) through (5) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Enter the indirect cost rate from the Restricted Indirect Cost Rates for K-12 Local Educational Agencies (LEAs) Five Year Listing issued by the California Department of Education (CDE) School Fiscal Services Division, for the fiscal year of costs.
- (07) Total Indirect Costs. From the Total Direct Costs, line (05)(f), deduct Total Fixed Assets, line (05)(d), and any other item excluded from indirect cost distribution base in accordance with CSAM Procedure 915. Enter zero if there are no exclusions.
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) 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.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Line (09) less the sum of line (10) plus line (11). Enter the total on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

PROGRAM 173	PHYSICAL PERFORMANCE TESTS ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

Acquisition of Supplies and Equipment Processing and Analyzing Score Data
 Training Response to requests by CDE
 Conducting the Physical Performance Tests

(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 and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ___ of ___						
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PROGRAM 173	PHYSICAL PERFORMANCE TESTS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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For Actual Cost Method Use Only.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on 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					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Total Travel Cost = Rate x Days or Miles	
Travel									
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form 1, block (04), columns (a) through (e) in the appropriate row.