OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2011-03

COMPREHENSIVE SCHOOL SAFETY PLANS I AND II

FEBRUARY 7, 2011

REVISED JULY 1, 2011

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 the Comprehensive School Safety Plans I and II (CSSP I and II) program. The consolidated Parameters and Guidelines (P's & G's) are included as an integral part of the claiming instructions.

On September 25, 2009, the Commission on State Mandates (CSM) adopted a third Statement of Decision on the 2004 amendment to the program (07-TC-11), concluding that Education Code section 32282, subdivision (a)(2)(B), as amended in 2004, constitutes a reimbursable state-mandated program for the one-time activities to develop and establish an earthquake emergency procedure system; for all schools to develop and establish a procedure to allow a public agency, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare; and to include these systems and procedures in the comprehensive school safety plans.

The parameters and guidelines for these decisions are being consolidated for costs incurred beginning July 1, 2009. Costs incurred for fiscal year 2008-09 may be claimed under program 223; CSSP I. Costs incurred from January 1, 2002, through June 30, 2009 may be claimed under program 311, CSSP II: Discrimination and Harassment Policy, and Hate Crime Reporting Procedures. Costs incurred from January 1, 2005, through June 30, 2009 may be claimed under program 312, CSSP II: Earthquake Emergency Procedure System and Use of School Buildings During Emergencies.

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

Except for community colleges, any school district as defined in GC Section 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Reimbursement Claim Deadline

Claims for the 2010-11 fiscal year may be filed by **February 15, 2012,** without a late penalty. **Claims filed more than one year after the deadline will not be accepted.**

Penalty

- **Initial 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, subdivision (d)(3).

- **Annual Reimbursement Claim**

  When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; $10,000 maximum penalty, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564, subdivision (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 may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds **$1,000**, even if the individual direct service district's or special district's claim does not each exceed **$1,000**. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a direct service district or special district provides a written notice of its intent to file a separate claim to the county 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. 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 P's & G's 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, 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 SCO to initiate an audit will 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. Supporting documents must be made available to the SCO on request.

Record Retention

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.

Claim Submission

Submit a signed original FAM-27 and one copy with required documents. **Please sign the FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: **www.sco.ca.gov/ard_mancost.html.**

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

If you have any questions, you may e-mail **LRSDAR@sco.ca.gov** or call the Local Reimbursements Section at (916) 324-5729.

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE TEST CLAIM ON:	Case No. 02-TC-33
Former Education Code Sections 35294.2 and 35294.8 (Renumbered as Sections 32282 and 32288, respectively); Statutes 2001, Chapter 890 (SB 257), and Statutes 2002, Chapter 506 (SB 1667); Filed on June 23, 2003, by Bakersfield City School District and Sweetwater Union High School District, Co-Claimants.	*Comprehensive School Safety Plans II* ADOPTION OF PARAMETERS AND GUIDELINES PURSUANT TO GOVERNMENT CODE SECTION 17557 AND TITLE 2, CALIFORNIA CODE OF REGULATIONS, SECTION 1183.12 *Adopted on December 2, 2010*

PARAMETERS AND GUIDELINES

The Commission on State Mandates adopted the attached parameters and guidelines on December 2, 2010.

PAULA HIGASHI, Executive Director Dated: December 3, 2010

Adopted: December 2, 2010

PARAMETERS AND GUIDELINES

Former Education Code Sections 35294.2 and 35294.8
(Renumbered as Sections 32282 and 32288, respectively)

Statutes 2001, Chapter 890 (SB 257); Statutes 2002, Chapter 506 (SB 1667)

Comprehensive School Safety Plans II: Discrimination and Harassment Policy, and Hate Crime Reporting Procedures

02-TC-33

(Effective for costs incurred from January 1, 2002, through June 30, 2009)

I. SUMMARY OF THE MANDATE

This test claim addresses amendments to the *Comprehensive School Safety Plans* program (98-TC-01/99-TC-10), which was previously approved by the Commission on State Mandates (Commission) as a reimbursable state-mandated program for the activities of writing, developing and adopting comprehensive school safety plans, which includes other associated activities such as consultation with law enforcement and other school sites, holding a public meeting prior to adoption, and submitting the plan to the school district or county office of education for approval.

On June 26, 2008, the Commission adopted a Statement of Decision in *Comprehensive School Safety Plans II* (02-TC-33) concluding that the following activities constitute a reimbursable state-mandated new program or higher level of service on K-12 school districts and schools:

1. The following activities, for incorporating a discrimination and harassment policy as required by Education Code section 32282, subdivision (a)(2)(E) (except to the extent a policy was previously required to address sexual harassment), and hate crime reporting procedures as required by Education Code section 32282, subdivision (a)(2)(J) (but only for the period of January 1, 2002, through October 6, 2005):

   - Write and develop a discrimination and harassment policy and hate crime reporting procedures for inclusion in the school safety plan that is relevant to the needs and resources of that particular school. (Ed. Code § 32281, subd. (b)(1).)
   - Consult with a representative from a law enforcement agency in writing and developing a discrimination and harassment policy and hate crime reporting procedures for inclusion in the school safety plan. (Ed. Code, § 32281, subd. (b)(3).)
   - Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety with regard to a discrimination and harassment policy and hate crime reporting procedures. (Ed. Code, § 32282, subd. (a)(2).)
   - Consult, cooperate and coordinate with other school sites, where practical, in developing a discrimination and harassment policy and hate crime reporting procedures for inclusion in the school safety plan. (Ed. Code, § 32282, subd. (d).)

- Hold a public meeting at the schoolsite in order to allow members of the public the opportunity to express an opinion about the discrimination and harassment policy and hate crime reporting procedures to be included in the school safety plan. (Ed. Code, § 32288, subd. (b).)
- Submit the safety plan with the new discrimination and harassment policy and hate crime reporting procedures, as written and updated, to the school district or county office of education for approval, in order to ensure compliance with the school safety plan requirements. (Ed. Code, §§ 32282, subd. (f), 32288, subd. (a).)
- Review and update the discrimination and harassment policy and hate crime reporting procedures by March 1 every year. (Ed. Code, § 32286, subd. (a).)

2. For any comprehensive school safety plan being adopted, notify the following persons in writing of the public meeting held prior to adoption of the plan, pursuant to Education Code section 32288, subdivision (b)(2), but only when the school safety planning committee established pursuant to Education Code section 32281, subdivisions (b)(2) or (b)(4), is providing such notice:
   - the local mayor;
   - a representative of the local school employee organization;
   - a representative of each parent organization at the schoolsite, including the parent teacher association and parent teacher clubs;
   - a representative of each teacher organization at the schoolsite;
   - a representative of the student body government; and
   - all persons that have indicated they want to be notified.

All other statutes pled in the test claim were denied.

The Commission further found that any funds available to schoolsite councils or any other grant funds for the newly mandated activities in this test claim shall be identified in the parameters and guidelines as possible offsetting revenues, including but not limited to the following funds:

- Safe School Plans for New Schools Grant Program;
- School Safety Consolidated Competitive Grant Program;
- School and Library Improvement Block Grant and any other funds previously available for schoolsite councils established under Education Code section 52012; and
- Any funds available for schoolsite councils established under Education Code section 52852.

These parameters and guidelines are effective from January 1, 2002, through June 30, 2009. Beginning July 1, 2009, reimbursement for the activities identified in these parameters and guidelines may be claimed under the consolidated parameters and guidelines for *Comprehensive School Safety Plans* (98-TC-01/99-TC-10), *Comprehensive School Safety Plans II* (02-TC-33), and *Comprehensive School Safety Plans II (Amendment)* (07-TC-11).

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year.

Bakersfield City School District, Sweetwater Union High School District, and San Diego Unified School District filed the *Comprehensive School Safety Plans II* (02-TC-33) test claim on June 23, 2003, establishing eligibility for reimbursement beginning July 1, 2001, pursuant to Government Code section 17557, subdivision (e). However, Education Code section 32282, as amended by Statutes 2001, chapter 890, became operative and effective on January 1, 2002. Education Code section 32288 as amended by Statutes 2002, chapter 506, became operative and effective on January 1, 2003. Therefore, the costs incurred to perform the mandated activities in Education Code section 32282 are eligible for reimbursable beginning January 1, 2002, and the costs incurred to perform the mandated activities in Education Code section 32288 are eligible for reimbursable beginning January 1, 2003.

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

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

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any given 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, time sheets, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, calendars, 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 reported 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.

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

One-Time Activities (per schoolsite) [1]

A. Beginning January 1, 2002, the following one-time activities to develop and include a discrimination and harassment policy consistent with the prohibition against discrimination contained in Chapter 2 (commencing with Section 200) of Part 1 of the Education Code into the existing comprehensive school safety plan.(Ed. Code, § 32282, subd. (a)(2)(E).) [2]

*Reimbursement is **not** required under these parameters and guidelines to develop sexual harassment policies or include them in the existing Comprehensive School Safety Plan.*[3]

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[1] Pursuant to Education Code section 32281, subdivision (d), small school districts with less than 2,501 units of average daily attendance may develop a districtwide comprehensive school safety plan that applies to each schoolsite.

[2] At the time this test claim was filed, Education Code section 200, subdivision (a), stated the broad policy regarding educational equity as follows:

> It is the policy of the State of California to afford all persons in public schools, regardless of their sex, ethnic group identification, race, national origin, religion, or mental or physical disability, equal rights and opportunities in the educational institutions of the state. The purpose of this chapter is to prohibit acts which are contrary to that policy and to provide remedies therefor.

Education Code section 200 has since been amended and now provides the following:

> It is the policy of the State of California to afford all persons in public schools, regardless of their disability, gender, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, equal rights and opportunities in the educational institutions of the state. The purpose of this chapter is to prohibit acts that are contrary to that policy and to provide remedies therefor. (As last amended by Stats. 2007, ch. 569 (S.B. 777.)

[3] The existing parameters and guidelines for *Comprehensive School Safety Plans* (98-TC-01/ 99-TC-10) authorizes reimbursement to *integrate* existing policies and procedures on sexual harassment that were developed in accordance with Education Code section 231.5 into the

1. Write and develop the discrimination and harassment policy:

   a) Write and develop a discrimination and harassment policy consistent with the prohibition against discrimination contained in Chapter 2 (commencing with Section 200) of Part 1 of the Education Code and relevant to the needs and resources of the particular school for inclusion in the school safety plan. (Ed. Code, § 32281, subd. (b)(1).

   b) Consult with a representative from a law enforcement agency in writing and developing a discrimination and harassment policy for inclusion in the school safety plan. (Ed. Code, § 32281, subd. (b)(3).)

   c) Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety with regard to a discrimination and harassment policy. (Ed. Code, § 32282, subd. (a)(2).)

   d) Consult, cooperate and coordinate with other school sites, where practical, in developing a discrimination and harassment policy for inclusion in the school safety plan. (Ed. Code, § 32282, subd. (d).)

2. Before adoption of the discrimination and harassment policy to be included in the school safety plan, hold a public meeting at the schoolsite in order to allow members of the public the opportunity to express an opinion about the discrimination and harassment policy. (Ed. Code, § 32288, subd. (b).) Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under *Comprehensive School Safety Plans II.*

3. Submit the safety plan with the new discrimination and harassment policy to the school district or county office of education for approval and adoption, in order to ensure compliance with the school safety plan requirements. (Ed. Code, §§ 32282, subd. (f), 32288, subd. (a).)

   This activity is ***not*** reimbursable under these parameters and guidelines if the safety plan with the new discrimination and harassment policy was submitted to the school district or county office of education for approval and adoption as part of the annual review and update of the entire comprehensive school safety plan and the costs are claimed under the existing parameters and guidelines for *Comprehensive School Safety Plans* (98-TC-01/99-TC-10).

B. From January 1, 2002, through October 6, 2005, the following one-time activities to develop and include hate crime reporting procedures, pursuant to Chapter 1.2 (commencing with Section 628) of Title 15 of Part I of the Penal Code, into the existing comprehensive school safety plan.(Ed. Code, § 32282, subd. (a)(2)(J).)

   1. Write and develop the hate crime reporting procedures:

      a) Write and develop hate crime reporting procedures, pursuant to Chapter 1.2 (commencing with Section 628) of Title 15 of Part I of the Penal Code and

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Comprehensive School Safety Plan. Development of sexual harassment policies is not reimbursable.

relevant to the needs and resources of the particular school for inclusion in the school safety plan. (Ed. Code, § 32281, subd. (b)(1).

b) Consult with a representative from a law enforcement agency in writing and developing hate crime reporting procedures for inclusion in the school safety plan. (Ed. Code, § 32281, subd. (b)(3).)

c) Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety with regard to hate crime reporting procedures. (Ed. Code, § 32282, subd. (a)(2).)

d) Consult, cooperate and coordinate with other school sites, where practical, in developing hate crime reporting procedures. (Ed. Code, § 32282, subd. (d).)

2. Before adoption of the hate crime reporting procedures to be included in the school safety plan, hold a public meeting at the schoolsite in order to allow members of the public the opportunity to express an opinion about the hate crime reporting procedures. (Ed. Code, § 32288, subd. (b).) Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under *Comprehensive School Safety Plans II.*

3. Submit the safety plan with the new hate crime reporting procedures to the school district or county office of education for approval and adoption, in order to ensure compliance with the school safety plan requirements. (Ed. Code, §§ 32282, subd. (f), 32288, subd. (a).)

   This activity is ***not*** reimbursable under these parameters and guidelines if the safety plan with the new hate crime reporting procedures was submitted to the school district or county office of education for approval and adoption as part of the annual review and update of the entire comprehensive school safety plan and the costs are claimed under the existing parameters and guidelines for *Comprehensive School Safety Plans* (98-TC-01/99-TC-10).

C. Beginning January 1, 2003, for a *school safety planning committee* established pursuant to Education Code section 32281, subdivisions (b)(2) or (b)(4), to notify the following persons in writing of the public meeting held prior to the adoption of any comprehensive school safety plan:

- the local mayor;
- a representative of the local school employee organization;
- a representative of each parent organization at the schoolsite, including the parent teacher association and parent teacher clubs;
- a representative of each teacher organization at the schoolsite;
- a representative of the student body organization at the schoolsite;
- a representative of the student body government; and
- all persons that have indicated they want to be notified. (Ed. Code, § 32288, subd. (b)(2).)

*Costs incurred by a schoolsite council for these notice requirements are **not** reimbursable pursuant to Government Code section 17556, subdivision (e).*

Ongoing activities to annually review and update the comprehensive school safety plan, including the new content requirements for a discrimination and harassment policy and hate crime reporting procedures, are claimable under the parameters and guidelines for *Comprehensive School Safety Plans* (98-TC-01/99-TC-10).

Non-Reimbursable Activities

The following activities are not reimbursable:

1. Implementation of the comprehensive school safety plan.
2. Training.

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for the reimbursable activities identified in section IV of this document. Each reimbursable cost must be supported by source documentation as described in section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. 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 were 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 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 A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Training is not eligible for reimbursement under this program.

B. Indirect Cost Rates

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

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

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

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

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget 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. RECORDS 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 chapter[4] is subject to the initiation of an audit by the State 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

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

date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

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

- Safe School Plans for New Schools Grant Program;
- School Safety Consolidated Competitive Grant Program;[5]
- School Safety Block Grant;[6]
- School and Library Improvement Block Grant[7] and any other funds previously available to schoolsite councils established under Education Code sections 52012; and
- Any funds available for schoolsite councils established under Education Code section 52852.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(1)(A), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon the request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

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[5] Education Code sections 41510 et seq. (Stats. 2004, ch. 871 (AB 825); allocations made under Line Item 6110-248-0001.)

[6] Line Item 6110-228-0001.

[7] Line Item 6110-247-0001.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE TEST CLAIM ON:	Case No. 07-TC-11 (Amendment to 02-TC-33)
Education Code Section 32282, Subdivision (a)(2)(B) Statutes 2004, Chapter 895 (AB 2855) Filed on June 23, 2003 by Bakersfield City School District, Sweetwater Union High School District, and San Diego Unified School District, Co-Claimants Amendment filed on June 25, 2008 by San Diego Unified School District, Claimant.	*Comprehensive School Safety Plans II* ADOPTION OF PARAMETERS AND GUIDELINES PURSUANT TO GOVERNMENT CODE SECTION 17557 AND TITLE 2, CALIFORNIA CODE OF REGULATIONS, SECTION 1183.12 *Adopted on December 2, 2010*

PARAMETERS AND GUIDELINES

The Commission on State Mandates adopted the attached parameters and guidelines on December 2, 2010.

PAULA HIGASHI, Executive Director Dated: December 3, 2010

Adopted: December 2, 2010

PARAMETERS AND GUIDELINES

Education Code Section 32282, Subdivision (a)(2)(B);
Statutes 2004, Chapter 895 (AB 2855)

Comprehensive School Safety Plans II (Amendment): Earthquake Emergency Procedure System and Use of School Buildings During Emergencies

07-TC-11 (Amendment to 02-TC-33)

(Effective for costs incurred from January 1, 2005, through June 30, 2009)

I. SUMMARY OF THE MANDATE

This claim is an amendment to the test claim filed in *Comprehensive School Safety Plans II* (02-TC-33). On September 25, 2009, the Commission adopted the Statement of Decision on the amendment (07-TC-11), concluding that Education Code section 32282, subdivision (a)(2)(B), as amended in 2004, constitutes a reimbursable state-mandated program on K-12 school districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for the increased costs of performing the following one-time activities:

- For new schools established on or after January 1, 2005, that have 50 or more pupils or more than one classroom, develop and establish an earthquake emergency procedure system in every public school building having an occupant capacity of 50 or more pupils or more than one classroom. The system shall include, but not be limited to, all of the following:

  (I) A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of pupils and staff.

  (II) A drop procedure whereby each pupil and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows. A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools.

  (III) Protective measures to be taken before, during, and following an earthquake.

  (IV) A program to ensure that pupils and both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system. (Ed. Code, § 32282, subd. (a)(2)(B)(i).)

  This activity does *not* impose a reimbursable state-mandated program for schools that were established before January 1, 2005.

- Develop and establish a procedure to allow a public agency, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters

during disasters or other emergencies affecting the public health and welfare. The procedures shall include a provision that the district or county office shall cooperate with the public agency in furnishing and maintaining the services as the district or county office may deem necessary to meet the needs of the community. (Ed. Code, § 32282, subd. (a)(2)(B)(ii).)

- Include the earthquake emergency procedure system (Ed. Code, § 32282, subd. (a)(2)(B)(i)) and the procedure for the use of school buildings for mass care and welfare shelters during disasters or other emergencies (Ed. Code, § 32282, subd. (a)(2)(B)(ii)) within the existing disaster procedures of the comprehensive school safety plan. (Ed. Code, § 32282, subd. (a)(2)(B).)

To the extent school districts have already been reimbursed for the one-time activity of including the earthquake emergency procedure system in the existing disaster procedures of the comprehensive school safety plan (98-TC-01/99-TC-10), there are no costs mandated by the state within the meaning of Government Code section 17514 and the activity is not eligible for reimbursement.

Furthermore, implementation of the comprehensive school safety plan, including the drop procedure practice, training on the earthquake emergency procedure system, and the procedure to allow use of school facilities for mass care and welfare shelters, is not mandated by the state and, therefore, not reimbursable.

The Commission further concluded that any grant funds received by a school district, or funds received through an appropriation for this program by the Legislature shall be identified as offsetting revenue in the parameters and guidelines.

These parameters and guidelines are effective from January 1, 2005, through June 30, 2009. Beginning July 1, 2009, reimbursement for the activities identified in these parameters and guidelines may be claimed under the consolidated parameters and guidelines for *Comprehensive School Safety Plans* (98-TC-01/99-TC-10), *Comprehensive School Safety Plans II* (02-TC-33), and *Comprehensive School Safety Plans II (Amendment)* (07-TC-11).

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year.

Bakersfield City School District, Sweetwater Union High School District, and San Diego Unified School District filed the *Comprehensive School Safety Plans II* (02-TC-33) test claim on June 23, 2003. The 02-TC-33 test claim was amended on June 25, 2008, by the San Diego Unified School District (07-TC-11), establishing eligibility for reimbursement beginning July 1, 2001, pursuant to Government Code section 17557, subdivision (e). However, Education Code section 32282, subdivision (a)(2)(B), as amended by Statutes 2004, chapter 895, became operative and effective on January 1, 2005. Therefore, the costs incurred to perform the mandated activities are eligible for reimbursable beginning January 1, 2005.

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

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

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any given 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, time sheets, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, calendars, 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 reported 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.

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

One-Time Activities (per schoolsite) [1]

A. For new schools established on or after January 1, 2005, that have 50 or more pupils or more than one classroom, develop and establish an earthquake emergency procedure system in every public school building having an occupant capacity of 50 or more pupils or more than one classroom. A district or county office may work with the Office of Emergency Services and the Seismic Safety Commission to develop and establish the earthquake emergency procedure system. The system shall include, but not be limited to, all of the following:

   1. A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of pupils and staff;
   2. A drop procedure whereby each pupil and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows. A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools;
   3. Protective measures to be taken before, during, and following an earthquake; and
   4. A program to ensure that pupils and both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system. (Ed. Code, § 32282, subd. (a)(2)(B)(i).)

   This activity does *not* impose a reimbursable state-mandated program for schools that were established before January 1, 2005.

B. Develop and establish a procedure to allow a public agency, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The procedures shall include a provision that the district or county office shall cooperate with the public agency in furnishing and maintaining the services as the district or county office may deem necessary to meet the needs of the community. (Ed. Code, § 32282, subd. (a)(2)(B)(ii).)

C. Include the earthquake emergency procedure system (Ed. Code, § 32282, subd. (a)(2)(B)(i)) and the procedure for the use of school buildings for mass care and welfare shelters during disasters or other emergencies (Ed. Code, § 32282, subd. (a)(2)(B)(ii)) within the existing disaster procedures of the comprehensive school safety plan. (Ed. Code, § 32282, subd. (a)(2)(B).)

   To the extent school districts have already been reimbursed for the one-time activity of including the earthquake emergency procedure system in the existing disaster procedures of the comprehensive school safety plan (98-TC-01/99-TC-10), there are no costs mandated by the state within the meaning of Government Code section 17514 and the activity is *not* eligible for reimbursement.

D. Submit the safety plan with the earthquake emergency procedure system and the procedure for the use of school buildings for mass care and welfare shelters during disasters or other emergencies to the school district or county office of education for approval and adoption, in

[1] Pursuant to Education Code section 32281, subdivision (d), small school districts with less than 2,501 units of average daily attendance may develop a districtwide comprehensive school safety plan that applies to each schoolsite.

order to ensure compliance with the school safety plan requirements. (Ed. Code, §§ 32282, subd. (f), 32288, subd. (a).)

This activity is ***not*** reimbursable under these parameters and guidelines if the safety plan with the safety plan with the earthquake emergency procedure system and the procedure for the use of school buildings for mass care and welfare shelters during disasters or other emergencies was submitted to the school district or county office of education for approval and adoption as part of the annual review and update of the entire comprehensive school safety plan and the costs are claimed under the existing parameters and guidelines for *Comprehensive School Safety Plans* (98-TC-01/99-TC-10).

E. Non-Reimbursable Activities. The following activities are not reimbursable:

1. Implementation of the comprehensive school safety plan, including the drop procedure practice, training on the earthquake emergency procedure system, and the procedure to allow use of school facilities for mass care and welfare shelters.

2. Training.

Ongoing activities to annually review and update the comprehensive school safety plan, including the new content requirements for the earthquake emergency procedure system and the procedure for the use of school buildings for mass care and welfare shelters during disasters or other emergencies, are claimable under the parameters and guidelines for *Comprehensive School Safety Plans* (98-TC-01/99-TC-10).

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for the reimbursable activities identified in section IV of this document. Each reimbursable cost must be supported by source documentation as described in section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. 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 were 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 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 A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

Training is not eligible for reimbursement under this program.

B. Indirect Cost Rates

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

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

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

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

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget 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. RECORDS 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 chapter[2] is subject to the initiation of an audit by the State 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. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

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

- Safe School Plans for New Schools Grant Program;
- School Safety Consolidated Competitive Grant Program;[3]
- School Safety Block Grant;[4]
- School and Library Improvement Block Grant[5] and any other funds previously available to schoolsite councils established under Education Code sections 52012; and
- Any funds available for schoolsite councils established under Education Code section 52852.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

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

[3] Education Code sections 41510 et seq. (Stats. 2004, ch. 871 (AB 825); allocations made under Line Item 6110-248-0001.)

[4] Line Item 6110-228-0001.

[5] Line Item 6110-247-0001.

Pursuant to Government Code section 17561, subdivision (d)(1)(A), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon the request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE TEST CLAIM ON: Education Code Sections 32281, 32282, 32286, and 32288; Statutes 1997, Chapter 736 (AB 2809); Statutes 1999, Chapter 996 (SB 334); Statutes 2001, Chapter 890 (SB 257), and Statutes 2002, Chapter 506 (SB 1667); Filed on June 23, 2003 by Bakersfield City School District, Sweetwater Union High School District, and San Diego Unified School District, Co-Claimants Amendment filed on June 25, 2008 by San Diego Unified School District, Claimant.	Case No. 98-TC-01, 99-TC-10, 02-TC-33, 07-TC-11 *Comprehensive School Safety Plans I and II* ADOPTION OF CONSOLIDATED PARAMETERS AND GUIDELINES PURSUANT TO GOVERNMENT CODE SECTION 17557 AND TITLE 2, CALIFORNIA CODE OF REGULATIONS, SECTION 1183.12 *Adopted on December 2, 2010*

CONSOLIDATED PARAMETERS AND GUIDELINES

The Commission on State Mandates adopted the attached consolidated parameters and guidelines on December 2, 2010.

PAULA HIGASHI, Executive Director Dated: December 3, 2010

Adopted: July 31, 2003
Amended: March 29, 2006
Amended: December 2, 2010
J:/mandates/98-TC-01/adoptedconsolidated PsGs 2009

CONSOLIDATED PARAMETERS AND GUIDELINES

Statutes 1997, Chapter 736; Statutes 1999, Chapter 996
Statutes 2001, Chapter 890; Statutes 2002, Chapter 506;
Statutes 2004, Chapter 895

Education Code Sections 32281, 32282, 32286, and 32288

Comprehensive School Safety Plans I and II
(98-TC-01, 99-TC-10, 02-TC-33, 07-TC-11)

(Effective for costs incurred beginning in fiscal year 2009-2010)

I. SUMMARY OF THE MANDATE

The *Comprehensive School Safety Plans* program was initially established in 1989 in recognition of the California constitutional principle that all students and staff of K-12 public schools have the inalienable right to attend campuses which are safe, secure, and peaceful. The stated purpose for the plans was to ensure that all K-12 schools, in cooperation with local law enforcement agencies, community leaders, parents, pupils, teachers, administrators and other interested persons, develop a comprehensive school safety plan that addresses the safety concerns identified through a systematic planning process.

On August 23, 2001, and July 30, 2002, the Commission on State Mandates (Commission) approved the *Comprehensive School Safety Plans I* test claim (98-TC-01, 99-TC-10, finding that former Education Code sections 35294.1, 35294.2, 39294.6, and 35294.8 (renumbered as Education Code sections 32281, 32282, 32286, and 32288) constitute a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for the one-time activities of writing and developing a comprehensive school safety plan and adopting the plan; and the ongoing activities to update and evaluate the plan once per year.

On June 26, 2008, the Commission adopted a Statement of Decision in *Comprehensive School Safety Plans II* (02-TC-33), which addressed the 2001 and 2002 amendments to the program. The Commission concluded that the test claim statutes constituted a reimbursable state-mandated program for the one-time activities to write and develop a discrimination and harassment policy, to include that policy into the comprehensive school safety plan, and to notify specified persons and entities of the public meeting held prior to the adoption of the plan. The Commission also recognized that schools were required to update and evaluate the new provisions of the plan on a yearly basis.

On September 25, 2009, the Commission adopted a third Statement of Decision on the 2004 amendment to the program (07-TC-11), concluding that Education Code section 32282, subdivision (a)(2)(B), as amended in 2004, constitutes a reimbursable state-mandated program for the one-time activities to develop and establish an earthquake emergency procedure system; for all schools to develop and establish a procedure to allow a public agency, including the

American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare; and to include these systems and procedures in the comprehensive school safety plans.

The parameters and guidelines for these decisions are being consolidated for costs incurred beginning July 1, 2009. Costs incurred before July 1, 2009, may be claimed under the individual parameters and guidelines for *Comprehensive School Safety Plans I* (98-TC-01, 99-TC-10), *Comprehensive School Safety Plans II* (02-TC-33), and *Comprehensive School Safety Plans II (Amendment)* (07-TC-11).

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 REIMBURSMENT

This consolidated set of parameters and guidelines is operative for reimbursement claims filed for fiscal years 2009-2010 and beyond.

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

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

IV. REIMBURSABLE 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 costs were incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices and receipts.

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

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

For each eligible school district and county office of education, the following activities are reimbursable:

1. One-Time Activities For New Schools Established On or After July 1, 2009

   a. Write and Develop Comprehensive School Safety Plans

      Schools satisfying Education Code sections 32281, subdivision (d) (small school district if it develops a district-wide plan applicable to each school site) are exempt from activities b. i. – vi. Schools that are exempt may not seek reimbursement for these activities.

      i. Write and develop a comprehensive school safety plan relevant to the needs and resources of each school site. (Ed. Code, § 32281, subds. (a) and (b), 32282, subd. (b).)

      ii. Consult in writing with a law enforcement agency when writing and developing the plan. (Ed. Code, § 32281, subd. (b)(3).)

      iii. Consult, cooperate and coordinate with other school sites, if practical, in developing a school safety plan. (Ed. Code, § 32282, subd. (d).)

      iv. Assess the current status of school crime committed on school campuses and at school-related functions. (Ed. Code, § 32282, subd. (a)(1).)

      v. Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety. (Ed. Code, § 32282, subd. (a)(2).)

      vi. Develop and include procedures in the school safety plan for:

         (a) Child abuse reporting procedures consistent with Article 2.5 (commencing with section 11164) of Title 1 of Part 4 of the Penal Code. (Ed. Code, § 32282, subd. (a)(2)(A).)

         (b) Routine and emergency disaster procedures. (Ed. Code, § 32282, subd. (a)(2)(B).) The disaster procedures shall include, but not be limited to, both of the following:

(1) Establishing an earthquake emergency procedure system in every public school building having an occupant capacity of 50 or more pupils or more than one classroom. A district or county office may work with the Office of Emergency Services and the Seismic Safety Commission to develop and establish the earthquake emergency procedure system. The system shall include, but not be limited to, all of the following:

(I) A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of pupils and staff.

(II) A drop procedure whereby each pupil and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows. A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools.

(III) Protective measures to be taken before, during, and following an earthquake.

(IV) A program to ensure that pupils and both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system.

2. Establishing a procedure to allow a public agency, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The district or county office shall cooperate with the public agency in furnishing and maintaining the services as the district or county office may deem necessary to meet the needs of the community.

(c) Policies pursuant to subdivision (d) of section 48915 (listing particular circumstances for expulsion) for pupils who have committed a listed act and other school-designated serious acts which could lead to suspension, expulsion, or mandatory expulsion recommendations, pursuant to Article 1 (commencing with section 48900) of Chapter 6 of Part 27, but only to the extent that these costs have not been claimed under *Suspensions, Expulsions, and Expulsion Appeals* (Statutes 1975, chapter 1253). (Ed. Code, § 32282, subd. (a)(2)(C).)

(d) A discrimination and harassment policy consistent with the prohibitions against discrimination contained in Chapter 2

(commencing with Section 200) of Part I of the Education Code. (Ed. Code, § 32282, subd. (a)(2)(E)[1]

(e) The definition of "gang-related apparel" if a school has adopted a dress code. The definition shall be limited to apparel that, if worn or displayed on a school campus, reasonably could be determined to threaten the health and safety of the school environment. (Ed. Code, § 32282, subd. (a)(2)(F).)

(f) Procedures for safe ingress and egress of pupils, parents and school employees to and from school. (Ed. Code, § 32282, subd. (a)(2)(G).)

(g) Procedures for a safe and orderly environment conducive to learning at the school. (Ed. Code, § 32282, subd. (a)(2)(H).)

vii. Integrate existing policies and procedures on sexual harassment, dress code, notification to teachers of dangerous pupils, and school discipline into the school safety plan. (Ed. Code, § 32282, subd. (a)(2)(D), (F), & (I).)

c. Adoption of the Initial Plan

i. Before adopting the comprehensive school safety plan, hold a public meeting at the school site to allow members of the public the opportunity to express an opinion about the school safety plan. Notify, in writing, the following persons and entities, if available, of the public meeting:

- the local mayor;
- a representative of the local school employee organization;
- a representative of each parent organization at the schoolsite, including the parent teacher association and parent teacher clubs;
- a representative of each teacher organization at the schoolsite;
- a representative of the student body organization at the schoolsite;
- a representative of the student body government; and
- all persons that have indicated they want to be notified. (Ed. Code, § 32288, subd. (b)(2).)

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[1] Education Code section 200 provides the following:

It is the policy of the State of California to afford all persons in public schools, regardless of their disability, gender, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, equal rights and opportunities in the educational institutions of the state. The purpose of this chapter is to prohibit acts that are contrary to that policy and to provide remedies therefor. (As last amended by Stats. 2007, ch. 569 (S.B. 777.)

Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under *Comprehensive School Safety Plans*.

Costs incurred by a schoolsite council for the notice requirements are ***not*** *reimbursable pursuant to Government Code section 17556, subdivision (e).*

ii. In order to ensure compliance with this article, the comprehensive school safety plan to the school district or county office of education for approval and adoption. (Ed. Code, §§ 32282, subd. (f) and 32288, subd. (a).)

2. On-Going Activities For All Schools to Update the Comprehensive School Safety Plan

   a. No less than once per year, evaluate~~,~~ the comprehensive school safety plan to ensure the plan is properly implemented. (Ed. Code, § 32282, subd. (e).)

   b. On or before March 1 of each year, review and update the plan. (Ed. Code, § 32286, subd. (a).)

   c. Consult, cooperate and coordinate with other school sites, *if practical,* in updating the safety plan. (Ed. Code, § 32282, subd. (d).)

   d. On or before July 1 of each year, each school shall include the status of their safety plan, including a description of its key elements, in the annual school accountability report card. (Ed. Code, 32286, subd. (b).) Any activities already reimbursed under the *School Accountability Report Cards* program (Statutes 1989, chapter 1463) shall not be reimbursed under *Comprehensive School Safety Plans.*

   e. Submit the updated plan for approval to the school district or county office of education. (Ed. Code, § 32282, subd. (f), & § 32288, subd. (a).)

   f. On or before October 15 of each year, school districts and county offices of education shall report to the State Department of Education any schools that have not complied with the requirement to write and develop a safety plan. (Ed. Code, § 32288, subd. (c).)

   g. Each school district shall make available an updated file of all safety-related plans and materials for public inspection. (Ed. Code, § 32282, subd. (e).)

3. Non-reimbursable Activities. The following activities are not reimbursable:

   a. Implementation of the comprehensive school safety plan, including the drop procedure practice, training on the earthquake emergency procedure system, and the procedure to allow use of school facilities for mass care and welfare shelters.

   b. Training.

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. 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.

2. Materials and Supplies

   Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

   Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the dates when services were performed and itemize all costs for those services. The cost of contracting with consultants to develop the school safety plans is not eligible for reimbursement.

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 necessary to implement the reimbursable activities can be claimed.

5. Travel

   Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

6. Training

   Training is not eligible for reimbursement under this program.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been

determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

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

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

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

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 chapter* is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

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

- Safe School Plans for New Schools Grant Program;
- School Safety Consolidated Competitive Grant Program;[2]
- School Safety Block Grant;[3]
- School and Library Improvement Block Grant[4] and any other funds previously available to schoolsite councils established under Education Code sections 52012; and

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

[2] Education Code sections 41510 et seq. (Stats. 2004, ch. 871 (AB 825); allocations made under Line Item 6110-248-0001.)

[3] Line Item 6110-228-0001.

[4] Line Item 6110-247-0001.

- Any funds available for schoolsite councils established under Education Code section 52852.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted revised parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The revised claiming instructions shall be derived from the statute or executive order creating the mandate and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

COMPREHENSIVE SCHOOL SAFETY PLANS I AND II CLAIM FOR PAYMENT	For State Controller Use Only (19) Program Number 00313 (20) Date Filed (21) LRS Input	PROGRAM 313

(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM 1, (04) 1. a. (f)	
County of Location			(23) FORM 1, (04) 1. b. (f)	
Street Address or P.O. Box		Suite	(24) FORM 1, (04) 2. (f)	
City	State	Zip Code	(25) FORM 1, (06)	
		Type of Claim	(26) FORM 1, (07)	
	(03)	(09) Reimbursement ☐	(27) FORM 1, (09)	
	(04)	(10) Combined ☐	(28) FORM 1, (10)	
	(05)	(11) Amended ☐	(29)	
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 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 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 _____

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 313	COMPREHENSIVE SCHOOL SAFETY PLANS I AND II 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; minimum claim must $1,001.

(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 was filed on time. 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. a. (f), means the information is located on Form 1, line (04) 1. a., 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 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, date signed, telephone number and e-mail address. **Claims cannot be paid unless accompanied by an original signed certification**. **(Please sign the form FAM-27 in blue ink and attach the copy 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 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 FAM-27 AND ONE COPY 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 313	COMPREHENSIVE SCHOOL SAFETY PLANS I AND II CLAIM SUMMARY	FORM 1

(01) Claimant			(02)		Fiscal Year 20___/20___	
(03) Department						
Direct Costs	**Object Accounts**					
(04) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel	(f) Total
1. One-Time Activities for New Schools Established On or After July 1, 2009						
a. Write and Develop Comprehensive School Safety Plan						
b. Adoption of the Initial Plan						
2. On-Going Activities for All Schools						
Update the Comprehensive School Safety Plan						
(05) Total Direct Costs						

Indirect Costs		
(06) Indirect Cost Rate	[Refer to claiming instructions]	%
(07) Total Indirect Costs	[Line (05)(f) - line (05)(d) - $ ____] x line (06)	
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Revenues		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

PROGRAM 313	COMPREHENSIVE SCHOOL SAFETY PLANS I AND II CLAIM SUMMARY INSTRUCTIONS	FORM 1

(01) Enter the name of the claimant.

(02) Enter the fiscal year in which costs were incurred.

(03) Department. 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) Reimbursable Activities. For each reimbursable activity, enter the total 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.

(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.

Note: The Parameters and Guidelines (P's and G's) state that school districts must use the J-380 and county offices of education must use the J-580 non-restrictive indirect cost rate or subsequent replacement. The J-380 and J-580 forms are now obsolete.

(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) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

Note: Refer to the P's and G's, pages 8 and 9 Section **VII. OFFSETTING REVENUES AND REIMBURSEMENTS** for information regarding revenues to be deducted from this claim.

(09) Less: Offsetting Revenues. If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.

(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. 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) for the Reimbursement Claim.

PROGRAM 313	COMPREHENSIVE SCHOOL SAFETY PLANS I AND II 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. One-Time Activities for New Schools Established On or After July 1, 2009

☐ Write and Develop Comprehensive School Safety Plan

☐ Adoption of the Initial Plan

2. On-Going Activity

☐ Update the Comprehensive School Safety Plan

(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
(05) Total☐ Subtotal☐ Page:____of____							

PROGRAM 313	COMPREHENSIVE SCHOOL SAFETY PLANS I AND II ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2

(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 which 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 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					
	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	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	

(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.