

ITEM 13

PROPOSED PARAMETERS AND GUIDELINES AMENDMENTS

Emergency Procedures, Earthquake Procedures, and Disasters and
Comprehensive School Safety Plans

Education Code Sections 35295, 35296, 35297, 40041.5 and 40042
Statutes 1984, Chapter 1659

and

Education Code Sections 35294.1, 35294.2, 35294.6, and 35294.8
Statutes 1997, Chapter 736 and Statutes 1999, Chapter 996

Amended By

Statutes 2004, Chapter 895 (Assem. Bill No. 2855)

State Controller's Office, Requestor

EXECUTIVE SUMMARY

Background

Emergency Procedures, Earthquakes and Disasters (Emergency Procedures)

On July 23, 1987, the Commission on State Mandates (Commission) determined that Statutes 1984, chapter 1659 imposed a reimbursable state mandate on school districts and established a new program by requiring the governing board of any school district to:

- Establish an earthquake emergency procedure system.¹
- Require the governing board of any school district to grant the use of school facilities, grounds and equipment for mass care and welfare shelters to public agencies in the event of a disaster or other emergency without the ability to recover direct costs from the user.²

On March 23, 1989, the Commission adopted parameters and guidelines for this program and on February 28, 1991 and May 29, 2003, adopted amendments.

Comprehensive School Safety Plans

On August 23, 2001, the Commission determined that Education Code sections 35294.1, 35294.2, 39294.6, and 35294.8, as added and amended by Statutes 1997, Chapter 736 and Statutes 1999, Chapter 996, constituted a reimbursable state-mandated program by requiring each school district and county office of education to develop and adopt comprehensive school safety plans that are relevant to the safety needs of each school. The statute also specified that

¹ Education Code sections 35295 and 35296.

² Education Code section 40041.5.

each safety plan must include routine and emergency disaster procedures. The Commission also found that the test claim legislation did not require school sites or school districts to *implement* their safety plans. This finding was based on the plain language of the test claim legislation which does not require school sites to implement their safety plans. Moreover, legislative intent stated that the purpose of the test claim legislation is to “develop a comprehensive school safety plan that addresses the safety concerns identified through a systematic planning process.” Legislative intent did not identify implementation as a purpose.

On July 30, 2002, the Commission reconsidered the prior final decision. On reconsideration, the decision was amended to clarify that the emergency procedures in the *Emergency Procedures* test claim refers to emergency procedures for earthquake safety and make other technical corrections. On May 29, 2003, the Commission adopted parameters and guidelines for this program.

Consolidated Parameters and Guidelines

On July 31, 2003, the Commission consolidated the parameters and guidelines for the *Emergency Procedures* and *Comprehensive School Safety Plans* programs.

Amendments to Test Claim Statutes

Statutes 1996, chapter 277, repealed sections 40041.5 and section 40042 of the *Emergency Procedures* program and renumbered them as sections 38132 and 38133.

On June 23, 2003, a new test claim, *Comprehensive School Safety Plans II* (02-TC-33) was filed on Education Code sections 35294.1, 35294.2, 35294.6 and 35294.8, as amended by Statutes 2001, chapters 646 and 890; Statutes 2002, chapters 91, 506, and 735. This test claim is pending.

Statutes 2003, chapter 828 (Senate Bill No. (SB) 719) repealed, renumbered and amended the test claim statutes addressed in *Comprehensive School Safety Plans*. The original provisions are now in Education Code sections 32281, 32282, 32286, and 32288.

Statutes 2004, chapter 895 (AB 2855) amended Education Code sections 32282 (former § 35294.1, *Comprehensive School Safety Plans*) and 35295, 35296, and repealed 38132 (former § 40041.5) (*Emergency Procedures*). The amendments deleted public school districts from the state-mandated requirements to establish earthquake emergency procedure systems pursuant to Education Code sections 35295, 35296, and repealed section 38132, the requirement for public schools to allow public agencies, including the Red Cross, to use school facilities during disasters. Although no amendments were made to section 35297, this section now only applies to private schools.

Request to Amend Parameters and Guidelines

On November 1, 2005, the State Controller’s Office (SCO) requested that the consolidated parameters and guidelines be amended to conform the 2004 amendments to the test claim statutes.³

³ Exhibit A.

Conclusion and Recommendation

Staff agrees with the State Controller's Office and recommends that the Commission:

- Adopt staff's proposed amendments to the consolidated parameters and guidelines to limit reimbursement to December 31, 2004, for the reimbursable activities that were approved based on the Commission's decision on *Emergency Procedures*. This amendment would apply to reimbursement claims filed for costs incurred in fiscal year 2004-2005. (Exhibit B)
- Adopt staff's proposed amendments to the consolidated parameters and guidelines to delete all references to, and all reimburseable activities and direct costs for the *Emergency Procedures* program. This amendment would apply to reimbursement claims filed for costs incurred beginning in fiscal year 2005-2006. (Exhibit C)
- Authorize staff to make any non-substantive, technical corrections to the parameters and guidelines following the hearing.

Discussion

Staff reviewed the statements of decision, consolidated parameters and guidelines, AB 2855 and the SCO's request. Staff modified the title and captions and made substantive changes to all sections of the parameters and guidelines, except Section II. Eligible Claimants. The substantive changes are discussed below:

I. Summary of the Mandate

This section was updated to describe the amendments made to the test claim statutes, effective January 1, 2005, by AB 2855 for fiscal year 2004-2005;⁴ and to delete all references to the *Emergency Procedures* program beginning in fiscal year 2005-2006.⁵

III. Period of Reimbursement

Government Code section 17557 provides that a request for amendment of parameters and guidelines filed on or before January 15 following a fiscal year, shall establish reimbursement eligibility for that fiscal year. On November 1, 2005, the SCO requested that these parameters and guidelines be amended. This filing date would make the proposed amendments effective July 1, 2004. However, the legislation that caused the need for the amendments did not become effective until January 1, 2005. Therefore, staff revised this section to specify the operative date for reimbursement claims filed for fiscal year 2004-2005⁶ and for reimbursement claims filed beginning in fiscal year 2005-2006 (and thereafter).⁷

This section was updated to add language that "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

Section IV A. of the consolidated parameters and guidelines allow reimbursement for the following activities based on the *Emergency Procedures* statement of decision:

1. Earthquake Emergency Procedure System

a. One-Time Activities

- i. Developing and establishing a district earthquake emergency procedure system that shall include all of the following:
- ii. A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of students and staffs.
- iii. A drop procedure.⁸

⁴ See Exhibit B.

⁵ See Exhibit C.

⁶ See Exhibit B.

⁷ See Exhibit C.

⁸ As used in this article, "drop procedure" means an activity whereby each student 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

- iv. Protective measures to be taken before, during, and following an earthquake.
- v. A program to ensure that the students and that both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system.

(Ed. Code, §35297.)

b. On-Going Activities

- i. Updating the district earthquake emergency procedure system as to those activities identified in 1.a. above, including the training program.
- ii. Employees reviewing the requirements of the Earthquake Emergency Procedure System program and attending training meetings to receive instruction.
- iii. Employees preparing to conduct training sessions. However, in-classroom teacher time spent on the instruction of students on the earthquake emergency procedure system is not reimbursable.

2. Mass Care and Welfare Shelters – Earthquake And Other Disasters

a. On-Going Activities

- i. Secure and supervise facilities for the purpose of opening and closing the facility or portions of the facilities and to provide security at the facility during the period of the emergency.
- ii. Maintain and clean-up district facilities during the emergency or after for the purpose of making the facility ready for normal operation.
- iii. Utility cost incurred by the district directly related to the usage of district facilities for Mass Care and Welfare Shelters.

Repeal of the Emergency Procedures Program

The consolidated parameters and guidelines authorize reimbursement for activities based on the original *Emergency Procedures* decision on Statutes 1984, chapter 1659 and Education Code sections 35295, 35296, 35297, former 40041.5, and 40042. Because of the amendments enacted by AB 2855, the state is no longer required to reimburse school districts for this program. The reimbursable activities with respect to *Emergency Procedures* have been repealed for public schools.

Under the rules of statutory construction, the Commission may not disregard or enlarge the plain provisions of a statute, nor may it go beyond the meaning of the words used when the words are clear and unambiguous. Thus, the Commission, like the court, is prohibited from writing into a statute, by implication, express requirements that the Legislature itself has not seen fit to place in the statute.⁹ This prohibition is based on the fact that the California Constitution vests the Legislature with policymaking authority. As a result, the Commission has been instructed by the

each school quarter in elementary schools and at least once a semester in secondary schools. (Ed. Code, § 35297.)

⁹ *Whitcomb v. California Employment Commission* (1944) 24 Cal.2d 753, 757; *In re Rudy L.* (1994) 29 Cal.App.4th 1007, 1011.

courts to construe the meaning and effect of statutes analyzed under article XIII B, section 6 strictly.¹⁰ Here, the plain language of the amendments enacted by AB 2855 deleted all mandated activities for public schools.

Effective January 1, 2005, AB 2855 amended Education Code sections 35295, 35296, and repealed 38132 (former § 40041.5) (*Emergency Procedures*). The amendments deleted “public school districts” from the state-mandated requirements to establish earthquake emergency procedure systems pursuant to Education Code sections 35295 and 35296. Although section 35297 was not amended, the amendments made to sections 35295 and 35296 made the *earthquake emergency procedure system*, as defined, inapplicable to public schools.

Specifically, AB 2855, amended Education Code section 35295, as follows

The Legislature finds and declares the following:

- (a) Because of the generally acknowledged fact that California will experience moderate to severe earthquakes in the foreseeable future, increased efforts to reduce earthquake hazards should be encouraged and supported.
- (b) In order to minimize loss of life and disruption, it is necessary for all ~~public or~~ private elementary schools and high schools to develop school disaster plans and specifically an earthquake emergency procedure system so that ~~students~~ pupils and staff will act instinctively and correctly when an earthquake disaster strikes.
- (c) It is therefore the intent of the Legislature in enacting this article to authorize the establishment of earthquake emergency procedure systems in kindergarten and grades 1 through 12 in all ~~the public or~~ private schools in California.

Staff finds that Education Code section 35295, as amended, does not apply to public schools and does not mandate public schools to perform the activities specified in the parameters and guidelines.

AB 2855 amended Education Code section 35296, as follows:

~~The governing board of each school district and county superintendent of schools of each county shall establish an earthquake emergency procedure system in every public school building under its jurisdiction having an occupant capacity of 50 or more pupils or more than one classroom. The governing board of each private school shall establish an earthquake emergency procedure system in every private school building under its jurisdiction having an occupant capacity of 50 or more pupils or more than one classroom. Governing boards and county superintendents~~ A governing board may work with the Office of Emergency Services and the Seismic Safety Commission to develop and establish the earthquake emergency procedure systems.

Staff finds that Education Code section 35296, as amended, does not apply to public schools and does not mandate public schools to perform the activities specified in the parameters and guidelines.

¹⁰ *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1816-1817.

Education Code section 35297 states:

The earthquake emergency procedure system shall include, but is not limited to, all of the following:

- (a) A school building disaster plan, ready for implementation at any time for maintaining the safety and care of students and staff.
- (b) A drop procedure. As used in this article, “drop procedure” means an activity whereby each student 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.
- (c) Protective measures to be taken before, during, and following an earthquake.
- (d) A program to ensure that the students and that both the certificated and classified staff are aware of, and properly trained in the earthquake emergency procedure system.

Staff finds that effective January 1, 2005, Education Code section 35297 does not apply to public schools and does not mandate public schools to perform the activities specified in the parameters and guidelines.

Prior to its repeal by AB 2855, Education Code section 38132 stated:

Notwithstanding section 38134, the governing board of any school district shall grant the use of school buildings, grounds, and equipment to public agencies, including the American Red Cross, for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The governing board shall cooperate with these agencies in furnishing and maintaining such services as the governing board may deem necessary to meet the needs of the community.

Staff finds that with the repeal of Education Code section 38132 (formerly § 40041.5), there is no reimbursable state-mandated program for school district governing boards to grant the use of school buildings, grounds, and equipment to public agencies, for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare.

Fiscal Year 2004-2005(Exhibit B)

Staff finds that reimbursement for the *Emergency Procedures, Earthquake Procedures, and Disasters* program identified in Section IV. Reimbursable Activities, Section A. of the Consolidated Parameters and Guidelines, ended on December 31, 2004 because of the amendments enacted by AB 2855.

Therefore, staff concludes that the consolidated parameters and guidelines should be amended to limit the period of reimbursement for the reimbursable activities for the *Emergency Procedures, Earthquake Procedures, and Disasters* program, to December 31, 2004. This amendment would apply to reimbursement claims filed for costs incurred during fiscal year 2004-2005.

Fiscal Year 2005-2006 (Exhibit C)

Staff finds that effective, January 1, 2005, based on the amendments made by AB 2855, the *Emergency Procedures, Earthquake Procedures, and Disasters* program, is no longer reimbursable. Therefore, the parameters and guidelines are no longer required.

Therefore, staff concludes that the Reimbursable Activities described in Section IV.A of the Consolidated Parameters and Guidelines should be deleted. This amendment would apply to reimbursement claims filed for costs incurred during fiscal year year 2005-2006.

Other Changes

Staff also updated code cites.

Sections V. Through IX.

The remaining sections were updated, as necessary, to make these parameters and guidelines consistent with language in recently adopted parameters and guidelines.

Also, for fiscal year 2005-2006, Section V. A. 6. Training, a. *Emergency Procedures, Earthquake Procedures and Disasters* was deleted.

Staff Recommendation

Staff recommends that the Commission:

- Adopt staff's proposed amendments to the consolidated parameters and guidelines to limit reimbursement to December 31, 2004, for the reimbursable activities that were approved based on the Commission's decision on *Emergency Procedures*. This amendment would apply to reimbursement claims filed for costs incurred in fiscal year 2004-2005. (Exhibit B)
- Adopt staff's proposed amendments to the parameters and guidelines to delete all references to, and all reimburseable activities and direct costs for the *Emergency Procedures* program. This amendment would apply to reimbursement claims filed for costs incurred beginning in fiscal year 2005-2006. (Exhibit C)
- Authorize staff to make any non-substantive, technical corrections to the parameters and guidelines following the hearing.

PROPOSED AMENDMENT TO
CONSOLIDATED PARAMETERS AND GUIDELINES

Statutes 1984, Chapter 1659
Education Code Sections 35295, 35296, 35297, 40041.5 and 40042
Emergency Procedures, Earthquake Procedures, and Disasters

AND

Statutes 1997, Chapter 736
Statutes 1999, Chapter 996
Former Education Code Sections 35294.1, 35294.2, 35294.6, and 35294.8
[Renumbered Education Code Sections 32281, 32282, 32286, and 32288 by
Statutes 2003, Chapter 828]

Comprehensive School Safety Plans

Consolidated Parameters and Guidelines for Reimbursement Claims filed for Beginning
with the 2003-2004 Fiscal Year 2004-2005 Fiscal Year

I. SUMMARY OF THE MANDATE

Emergency Procedures, Earthquake Procedures, and Disasters

Statutes 1984, chapter 1659 added Article 10.5 (sections 35295, 35296, and 35297) to Chapter 2 of part 21 of the Education Code which requires the governing body of each school district or private school and the county superintendent of schools of each county to establish an earthquake emergency procedure system in each school building under its jurisdiction.

Statutes 1984, chapter 1659 added section 40041.5 to the Education Code and amended section 40042 of the Education Code to require that the governing board of any school district shall grant the use of school buildings, grounds and equipment to public agencies, "including the American Red Cross," for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare, and eliminated the authority of the school districts to recover direct costs from the public agencies for the use of school facilities during local emergencies.

On July 23, 1987, the Commission on State Mandates (Commission) found that Statutes 1984, chapter 1659 Education Code sections 35295, 35296, and 35297 constitutes a reimbursable state-mandated program upon school districts and county offices of education within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

Statutes 2004, chapter 895 (Assem. Bill No. 2855) amended Education Code sections 35295 and 35296, and repealed section 38132 (former § 40041.5) from the *Emergency Procedures* decision.

The amendments deleted public school districts from the state mandated requirements to establish earthquake emergency procedure systems pursuant to Education Code sections

35295,35296. Although section 35297 was not amended, the amendments made to section 35295 and 35296 made the earthquake emergency procedure system, as defined, inapplicable to public schools.

Comprehensive School Safety Plans

The test claim legislation (Statutes 1997, chapter 736 and Statutes 1999, chapter 996) enacted the *Comprehensive School Safety Plans* program that requires each school district and county office of education to develop and adopt comprehensive school safety plans that are relevant to the safety needs of each school.

On July 30, 2002, the Commission approved amendments to the statement of decision adopted on August 23, 2001, for “*Comprehensive School Safety Plans*” (99-TC-10 amended by 98-TC-01). The Commission found that Education Code sections 35294.1, 35294.2, 39294.6, and 35294.8 constitute a reimbursable new program or higher level of service and imposes costs mandated by the state within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

~~This amended consolidated set of parameters and guidelines is operative for reimbursement claims (including estimated claims) filed for fiscal years 2003-2004 and beyond.~~

This amended consolidated set of parameters and guidelines is operative for reimbursement claims filed for fiscal year 2004-2005.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency or school district may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).
2. A local agency or school district may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

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

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

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

~~If total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.~~

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:

A. Emergency Procedures, Earthquake Procedures, and Disasters

1. Earthquake Emergency Procedure System (Period of reimbursement ends on December 31, 2004.).

- a. One-Time Activities
 - i. Developing and establishing a district earthquake emergency procedure system that shall include all of the following:
 - ii. A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of students and staffs.

- iii. A drop procedure.¹
- iv. Protective measures to be taken before, during, and following an earthquake.
- v. A program to ensure that the students and that both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system.

(Ed. Code, §35297.)

b. On-Going Activities

- i. Updating the district earthquake emergency procedure system as to those activities identified in 1.a. above, including the training program.
- ii. Employees reviewing the requirements of the Earthquake Emergency Procedure System program and attending training meetings to receive instruction.
- iii. Employees preparing to conduct training sessions. However, in-classroom teacher time spent on the instruction of students on the earthquake emergency procedure system is not reimbursable.

2. Mass Care And Welfare Shelters – Earthquake And Other Disasters (Period of reimbursement ends on December 31, 2004.)

a. On-Going Activities

- i. Secure and supervise facilities for the purpose of opening and closing the facility or portions of the facilities and to provide security at the facility during the period of the emergency.
- ii. Maintain and clean-up district facilities during the emergency or after for the purpose of making the facility ready for normal operation.
- iii. Utility cost incurred by the district directly related to the usage of district facilities for Mass Care and Welfare Shelters.

B. Comprehensive School Safety Plans

1. One-Time Activities

a. Review Existing Plan

- i. Review the safety plan in existence on December 31, 1997, to determine if it satisfies the requirements of Education Code section 35294.9.

b. Comprehensive School Safety Plans

¹ As used in this article, “drop procedure” means an activity whereby each student 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. (Ed. Code, § 35297.)

Schools satisfying Education Code sections ~~35294.1~~ 32281,² subdivision (d) (small school district if it develops a district-wide plan applicable to each school site) ~~and/or 35294.9 (schools with pre-existing compliant plans)~~³ 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 (Former Ed. Code, §35294.1, subs. (a) & (b), renumbered § 32281, subs. (a) and (b), 32282, subd. (b).⁴).
 - ii. Consult in writing with a law enforcement agency when writing and developing the plan (Former Ed. Code, § 34294.1, subd. (b)(3), renumbered § 32281, subd. (b)(3)⁵).
 - iii. Consult, cooperate and coordinate with other school sites, if practical, in developing a school safety plan (Former Ed. Code, § 35294.2, subd. (d), renumbered § 32282, subd. (d).).
 - iv. Assess the current status of school crime committed on school campuses and at school-related functions (Former Ed. Code, §35294.2, subd. (a)(1), renumbered § 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 (Former Ed. Code, §35294.2, subd (a)(2), renumbered § 32282, subd. (a)(2).). ~~Any activities already reimbursed under School Crimes Reporting II (97-TC-03), shall not be reimbursed under Comprehensive School Safety Plans.~~⁶
- 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).)
 - (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

² Former Education Code section 35294.1 was renumbered section 32281 by Statutes 2003, chapter 828 (Sen. Bill No. 719).

³ Former Education Code section 35294.9 was repealed by Statutes 2003, chapter 828 (Sen. Bill No. 719).

⁴ Former section 35294.1 was renumbered by Statutes 2003, chapter 828 (Sen. Bill No. 719.).

⁵ Ibid.

⁶ The Commission set aside the parameters and guidelines for the School Crimes Reporting II (97-TC-03) program on December 9, 2005, because the test claim statutes were repealed. Prior to the effective date of the set-aside, the program had been suspended in the budget act pursuant to Government Code section 17581.5. Therefore, this reference is unnecessary.

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) 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).)
- (e) Procedures for safe ingress and egress of pupils, parents and school employees to and from school. (Ed. Code, § 32282, subd. (a)(2)(G).)
- (f) Procedures for a safe and orderly environment conducive to learning at the school. (Ed. Code, § 32282, subd. (a)(2)(H).)

(Former Ed. Code, §35294.2, subd. (a)(2).)

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

c. Adoption of the Initial Plan

- i. Before adopting its comprehensive school safety plan, the schoolsite council or school safety planning committee holding a public meeting at the school site to allow members of the public the opportunity to express an opinion about the school safety plan (Former Ed. Code, §35294.8, subd. (b), renumbered Ed. Code, § 32288, subd. (b)(1).) Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under *Comprehensive School Safety Plans*.
- ii. Adoption by the school of a comprehensive school safety plan by March 1, 2000. (Former Ed. Code, §35294.6, subd. (a), renumbered § 32286, subd. (a).)⁷
- iii. In order to ensure compliance with this article, submission by each school of its comprehensive school safety plan to the school district or county office of education for approval (Former Ed. Code, §35294.2, subd. (f) and §35294.8, subd. (a), renumbered §§ 32282, subd. (f) and 32288, subd. (a).)

⁷ This statute was amended by Statutes 2002, chapter 91 to require schools that begin offering classes after March 1, 2001, to adopt comprehensive school safety plans within one year of initiating operation of the school, and to update their plans annually by March 1. This amendment is the subject of a new test claim *Comprehensive School Safety Plans II* (02-TC-35), filed on June 23, 2003.

2. On-Going Activities

a. Update the Plan

- i. No less than once per year, evaluate and amend, as needed, the comprehensive school safety plan by the school safety planning committee to ensure the plan is properly implemented (Former Ed. Code, §35294.2, subd. (e), renumbered § 32282, subd. (e).).
- ii. On or before March 1 of each year, review and update the plan (Former Ed. Code, §35294.6, subd. (a), renumbered § 32286, subd. (a).).
- iii. Consult, cooperate and coordinate with other school sites, *if practical*, in updating the safety plan (Former Ed. Code, §35294.2, subd. (d), renumbered § 32282, subd. (d).).
- iv. Beginning in July 2000, and 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, §35294.6, 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*.
- ~~iii~~v. Submit the updated plan to the school district or county office of education (Former Ed. Code, §_35294.2, subd. (f) and §_35294.8, subd. (c), renumbered § 32282, subd. (f), & § 32288, subd. (a).).
- vi. 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 (Former Ed. Code, §35294.8, subd. (c), renumbered § 32288, subd. (c).).
- vii. Each school district shall make available an updated file of all safety-related plans and materials for public inspection (Former Ed. Code, §35294.2, subd. (e), renumbered § 32282, subd. (e).).

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 (Reimbursement period ends on December 31, 2004.)

a. Emergency Procedures, Earthquake Procedures, and Disasters

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A 1, Salaries and Benefits, and A 2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A 3, Contracted Services.

Provide the title, subject, and purpose (related to the mandate of the training session), dates attended and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A. 3, Contracted Services.

b. Comprehensive School Safety Plans

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 SAVINGS AND REIMBURSEMENTS

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

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

from this claim. Any grants received under the *Safe School Plans for New Schools Grant* Program shall be identified and deducted from this claim.

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 ~~(a)~~ (d), and California Code of Regulations, title 2, section 1183.2.

PROPOSED AMENDMENT TO
CONSOLIDATED PARAMETERS AND GUIDELINES

~~Statutes 1984, Chapter 1659
Education Code Sections 35295, 35296, 35297, 40041.5 and 40042
Emergency Procedures, Earthquake Procedures, and Disasters~~

AND

~~Statutes 1997, Chapter 736
Statutes 1999, Chapter 996
Former Education Code Sections 35294.1, 35294.2, 35294.6, and 35294.8
[Renumbered Education Code Sections 32281, 32282, 32286, and 32288 by
Statutes 2003, Chapter 828]~~

Comprehensive School Safety Plans

Consolidated Parameters and Guidelines for Reimbursement Claims filed for Beginning
with the ~~2003-2004~~ 2005-2006 Fiscal Year

I. SUMMARY OF THE MANDATE

~~Emergency Procedures, Earthquake Procedures, and Disasters~~

~~Statutes 1984, chapter 1659 added Article 10.5 (sections 35295, 35296, and 35297) to Chapter 2 of part 21 of the Education Code which requires the governing body of each school district or private school and the county superintendent of schools of each county to establish an earthquake emergency procedure system in each school building under its jurisdiction.~~

~~Statutes 1984, chapter 1659 added section 40041.5 to the Education Code and amended section 40042 of the Education Code to require that the governing board of any school district shall grant the use of school buildings, grounds and equipment to public agencies, "including the American Red Cross," for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare, and eliminated the authority of the school districts to recover direct costs from the public agencies for the use of school facilities during local emergencies.~~

~~On July 23, 1987, the Commission on State Mandates (Commission) found that Education Code sections 35295, 35296, and 35297 constitute a reimbursable state mandated program upon school districts and county offices of education within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. Comprehensive School Safety Plans~~

The test claim legislation (Statutes 1997, chapter 736 and Statutes 1999, chapter 996) enacted the *Comprehensive School Safety Plans* program that requires each school district and county office

of education to develop and adopt comprehensive school safety plans that are relevant to the safety needs of each school.

On July 30, 2002, the Commission approved amendments to the statement of decision adopted on August 23, 2001, for “*Comprehensive School Safety Plans*” (99-TC-10 amended by 98-TC-01). The Commission found that Education Code sections 35294.1, 35294.2, 39294.6, and 35294.8 constitute a reimbursable new program or higher level of service and imposes costs mandated by the state within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

This amended ~~consolidated~~ set of parameters and guidelines is operative for reimbursement claims (including estimated claims) filed for fiscal years ~~2003-2004~~ 2005-2006 and beyond.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency or school district may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).
2. A local agency or school district may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

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

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

~~Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government~~

~~Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions.~~

~~If total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.~~

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:

~~A. Emergency Procedures, Earthquake Procedures, and Disasters~~

~~1. Earthquake Emergency Procedure System~~

~~a. One Time Activities~~

- ~~i. Developing and establishing a district earthquake emergency procedure system that shall include all of the following:~~
- ~~ii. A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of students and staffs.~~
- ~~iii. A drop procedure.⁺~~
- ~~iv. Protective measures to be taken before, during, and following an earthquake.~~

⁺ ~~As used in this article, "drop procedure" means an activity whereby each student 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. (Ed. Code, § 35297.)~~

~~v. A program to ensure that the students and that both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system.~~

~~(Ed. Code, §35297.)~~

~~b. On-Going Activities~~

~~i. Updating the district earthquake emergency procedure system as to those activities identified in 1.a. above, including the training program.~~

~~ii. Employees reviewing the requirements of the Earthquake Emergency Procedure System program and attending training meetings to receive instruction.~~

~~iii. Employees preparing to conduct training sessions. However, in-classroom teacher time spent on the instruction of students on the earthquake emergency procedure system is not reimbursable.~~

~~2. Mass Care And Welfare Shelters— Earthquake And Other Disasters~~

~~a. On-Going Activities~~

~~i. Secure and supervise facilities for the purpose of opening and closing the facility or portions of the facilities and to provide security at the facility during the period of the emergency.~~

~~ii. Maintain and clean up district facilities during the emergency or after for the purpose of making the facility ready for normal operation.~~

~~iii. Utility cost incurred by the district directly related to the usage of district facilities for Mass Care and Welfare Shelters.~~

~~B. A. Comprehensive School Safety Plans~~

~~1. One-Time Activities~~

~~a. Review Existing Plan~~

~~i. Review the safety plan in existence on December 31, 1997, to determine if it satisfies the requirements of Education Code section 35294.9.~~

~~b. Comprehensive School Safety Plans~~

~~Schools satisfying Education Code sections ~~35294.1~~ 32281,² subdivision (d) (small school district if it develops a district-wide plan applicable to each school site) and/or ~~35294.9~~ (schools with pre-existing compliant plans)³ 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 (Former Ed. Code, §35294.1,~~

² Former Education Code section 35294.1 was renumbered section 32281 by Statutes 2003, chapter 828 (Sen. Bill No. 719).

³ Former Education Code section 35294.9 was repealed by Statutes 2003, chapter 828 (Sen. Bill No. 719).

subds. (a) & (b), renumbered § 32281, subds. (a) and (b), 32282, subd. (b).⁴

- ii. Consult in writing with a law enforcement agency when writing and developing the plan (Former Ed. Code, § 34294.1, subd. (b)(3), renumbered § 32281, subd. (b)(3))⁵;
- iii. Consult, cooperate and coordinate with other school sites, if practical, in developing a school safety plan (Former Ed. Code, § 35294.2, subd. (d), renumbered § 32282, subd. (d).).
- iv. Assess the current status of school crime committed on school campuses and at school-related functions (Former Ed. Code, §35294.2, subd. (a)(1), renumbered § 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 (Former Ed. Code, §35294.2, subd (a)(2), renumbered § 32282, subd. (a)(2).). ~~Any activities already reimbursed under *School Crimes Reporting II* (97 TC 03), shall not be reimbursed under *Comprehensive School Safety Plans*.~~⁶
- 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).)
 - (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) 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

⁴ Former section 35294.1 was renumbered by Statutes 2003, chapter 828 (Sen. Bill No. 719.).

⁵ Ibid.

⁶ The Commission set aside the parameters and guidelines for the School Crimes Reporting II (97-TC-03) program on December 9, 2005, because the test claim statutes were repealed. Prior to the effective date of the set-aside, the program had been suspended in the budget act pursuant to Government Code section 17581.5. Therefore, this reference is unnecessary.

to threaten the health and safety of the school environment. (Ed. Code, § 32282, subd. (a)(2)(F).)

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

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

(Former Ed. Code, §35294.2, subd. (a)(2).)

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

c. Adoption of the Initial Plan

i. Before adopting its comprehensive school safety plan, the schoolsite council or school safety planning committee holding a public meeting at the school site to allow members of the public the opportunity to express an opinion about the school safety plan (Former Ed. Code, §35294.8, subd. (b), renumbered Ed. Code, § 32288, subd. (b)(1).) Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under *Comprehensive School Safety Plans*.

ii. Adoption by the school of a comprehensive school safety plan by March 1, 2000. (Former Ed. Code, §35294.6, subd. (a), renumbered § 32286, subd. (a).)⁷

iii. In order to ensure compliance with this article, submission by each school of its comprehensive school safety plan to the school district or county office of education for approval (Former Ed. Code, §35294.2, subd. (f) and §35294.8, subd. (a), renumbered §§ 32282, subd. (f) and 32288, subd. (a).)

2. On-Going Activities

a. Update the Plan

i. No less than once per year, evaluate and amend, as needed, the comprehensive school safety plan by the school safety planning committee to ensure the plan is properly implemented (Former Ed. Code, §35294.2, subd. (e), renumbered § 32282, subd. (e).)

⁷ This statute was amended by Statutes 2002, chapter 91 to require schools that begin offering classes after March 1, 2001, to adopt comprehensive school safety plans within one year of initiating operation of the school, and to update their plans annually by March 1. This amendment is the subject of a new test claim *Comprehensive School Safety Plans II* (02-TC-35), filed on June 23, 2003.

- ii. On or before March 1 of each year, review and update the plan (Former Ed. Code, §35294.6, subd. (a), renumbered § 32286, subd. (a).).
- iii. Consult, cooperate and coordinate with other school sites, *if practical*, in updating the safety plan (Former Ed. Code, §35294.2, subd. (d), renumbered § 32282, subd. (d).).
- iv.ii. Beginning in July 2000, and 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, §35294.6, 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*).
- iii. Submit the updated plan to the school district or county office of education (Former Ed. Code, §_35294.2, subd. (f) and §_35294.8, subd. (c), renumbered § 32282, subd. (f), & § 32288, subd. (a).).
- iv. 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 (Former Ed. Code, §35294.8, subd. (c), renumbered § 32288, subd. (c).).
- v. Each school district shall make available an updated file of all safety-related plans and materials for public inspection (Former Ed. Code, §35294.2, subd. (e), renumbered § 32282, subd. (e).).

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

a. ~~Emergency Procedures, Earthquake Procedures, and Disasters~~

~~Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.~~

~~Provide the title, subject, and purpose (related to the mandate of the training session), dates attended and location. If the training encompasses subjects broader than the reimbursable activities, only the pro rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.~~

b. Comprehensive School Safety Plans

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 SAVINGS AND REIMBURSEMENTS

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

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

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

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 ~~(a)~~ (d), and California Code of Regulations, title 2, section 1183.2.